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ABSTRACT

Thie report provides figures and tables of data on the financial characteristics of institutions of higher education from 1982-1990. The data are gathered annually by the National Center for Education Statistics through the Integrated Postsecondary Education Data System. Seven figures display current funds revenues and expenditures (in constant dollars) for public and private institutions by source and purpose for fiscal years 1982-1990. Among the 23 tables of data is information for years 1981-82 to 1989-90 on current revenues and expenditures for public and private, four- and two-year institutions; total current funds revenues and expenditures by selected categories and state for 1990; comparisons of total current funds revenues and expenditures of fiscal years 1989 and 1990 for public and private institutions; and current funds revenues and expenditures, in constant 1990 dollars and by source, for private and public institutions for 1981-82 to 1989-90. The report also includes an overview of the survey methodology. (GLR)

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E.D. TABS June 1992

Current Funds Revenues and Expenditures of Institutions of Higher Education: Fiscal Years 1982–1990

Kristin Keough
Postsecondary Education Statistics Division

U.S. Department of Education
Office of Educational Research and Improvement NCES 92-041

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June 1992

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Introduction

This report presents revenue and expenditure data of the nation's accredited institutions of higher education over the nine-year period from fiscal year 1982 through fiscal year 1990. Data are from the Integrated Postsecondary Education Data System (IPEDS) "Finance" surveys from fiscal year 1987 through fiscal year 1990 and the Higher Education General Information Survey (HEGIS) from fiscal year 1982 through fiscal year 1986. These surveys collected information on revenues and expenditures, expenditures on scholarships and fellowships, and other financial data. This E.D. TABS includes information only on institutions of higher education which are accredited at the college level by an agency recognized by the Secretary, U.S. Department of Education.

Highlights

- In fiscal year 1990, institutions of higher education received revenues of nearly $140 billion. The rate of increase for total revenues of all institutions of higher education has consistently outpaced inflation from fiscal year 1982 to fiscal year 1990, as shown in constant dollars in figure 1; in current dollars, total revenues increased by 8.0 percent from fiscal year 1989 to fiscal year 1990 (table 12).

- Tuition and fees continued to increase in importance as a source of revenue for both public and private institutions (tables 3 and 5). For all institutions, the share of total revenues from tuition and fees increased by 1.3 percentage points since fiscal year 1986 and by 2.4 percent of total revenues since fiscal year 1982 (table 1).

- Federal sources of revenue remained at 12.4 percent of total revenues in 1990, as in 1989 (table 1). The percentage of revenue from federal sources was greater for private, 4-year institutions (16.2 percent) than for public, 4-year institutions (11.5 percent) although the dollar amounts for both were nearly the same (table 7).

- Although state governments have been and still are the largest source of revenue for public institutions, this source has declined as a percentage of total revenues from 42.5 percent in fiscal year 1989 to 41.7 percent in fiscal year 1990. Since 1982, the percentage of total revenues from state appropriations, has dropped by 4.6 percentage points (table 3).

- Private gifts to public institutions have increased from 2.7 percent of total revenues in fiscal year 1982 to 3.8 percent in fiscal year 1990. However, for private institutions, private gifts have decreased from 9.2 percent of total revenues in fiscal year 1982 to 8.7 percent in 1990 (tables 3 and 5).

- Like revenues, the rate of increase for expenditures of all institutions has outpaced inflation from fiscal year 1982 to fiscal year 1990, as shown in constant dollars in figure 1; in current dollars, total expenditures increased by 8.0 percent from fiscal year 1989 to fiscal year 1990 (table 12).

- The percentage of expenditures for instruction remained at 34.1 percent of total expenditures for public institutions in fiscal year 1990 (table 4) and decreased slightly for private institutions from 26.5 percent of total expenditures in fiscal year 1989 to 26.4 percent in fiscal year 1990 (table 6). Since 1982, the percentage of total expenditures for instruction has decreased by 1.3 percentage points for public institutions and by 1.0 percentage points for private institutions.

- Operation and maintenance of plant continued to decrease as a percentage of total expenditures for all institutions in fiscal year 1990 (table 2). For private institutions, the proportion of expenditures in this category have dropped by 1.4 percentage points since fiscal year 1982 and for public institutions, the percent of operation and maintenance expenditures, as a percent of total expenditures, decreased by 1.5 percentage points between fiscal years 1982 and 1990 (tables 4 and 6).

- Fiscal year 1990 expenditures for administration of all institutions (including academic support, student services, institutional support, operation and maintenance of plant and mandatory transfers) are nearly as high as for instruction ($39.6 billion versus $42.1 billion) and are continuing to increase in constant dollars at the same rate as instruction (figure 3). However, expenditures for administration are higher at private institutions than expenditures for instruction (figure 7). At both public and private institutions, administrative expenditures accounted for 29.0 percent of total expenditures in fiscal year 1990 (tables 4 and 6).

- The percentage of expenditures allocated for scholarships and fellowships continued to increase for public and private institutions in fiscal year 1990 (tables 4 and 6). Scholarship and fellowship expenditures, as a percent of total expenditures, have increased by 0.4 percentage points since fiscal year 1982 at public institutions and have increased by 2.1 percentage points at private institutions since then (tables 4 and 6).

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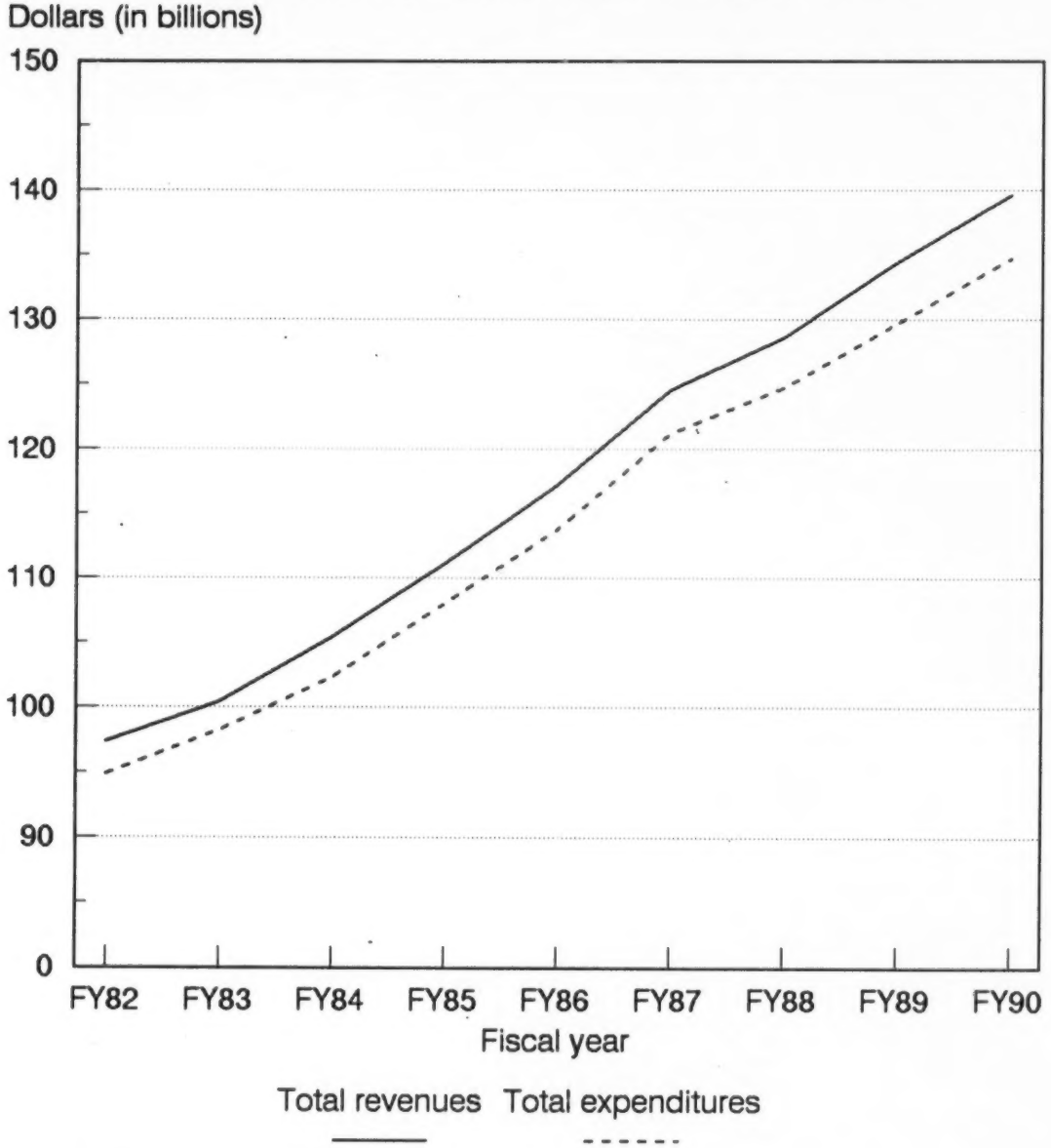
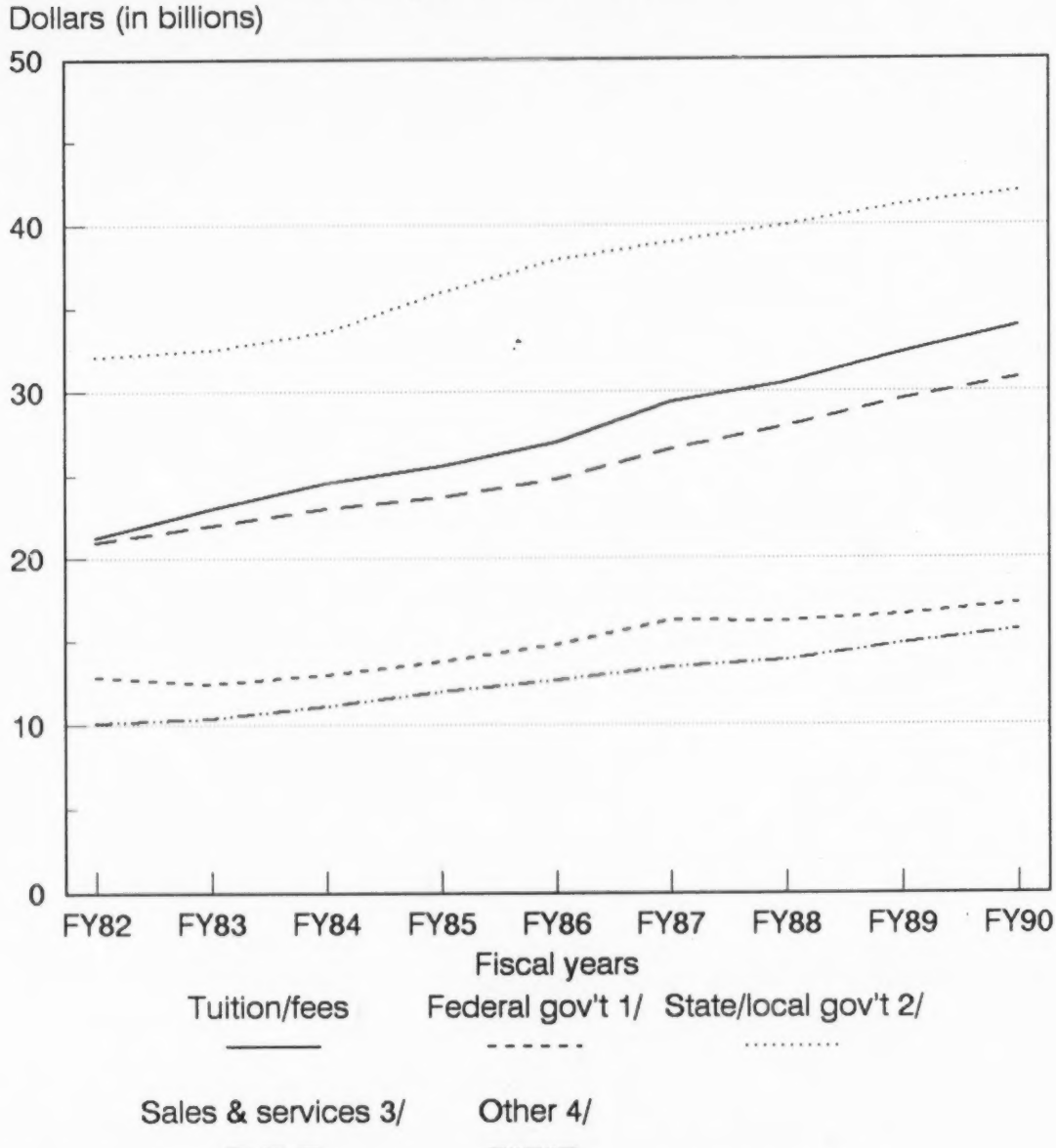
Figure 1.--Current funds revenues and expenditures of all institutions in constant 1990 dollars, fiscal years 1982-1990



SOURCE: HEGIS and IPEDS "Finance" surveys, fiscal years 1982-90.
Based on data in tables 1 and 2.

Figure 2.--Current funds revenues of all institutions in constant 1990 dollars by source, fiscal years 1982-1990



1/ Includes federal appropriations and grants/contracts, independent operations. Excludes Pell Grants.

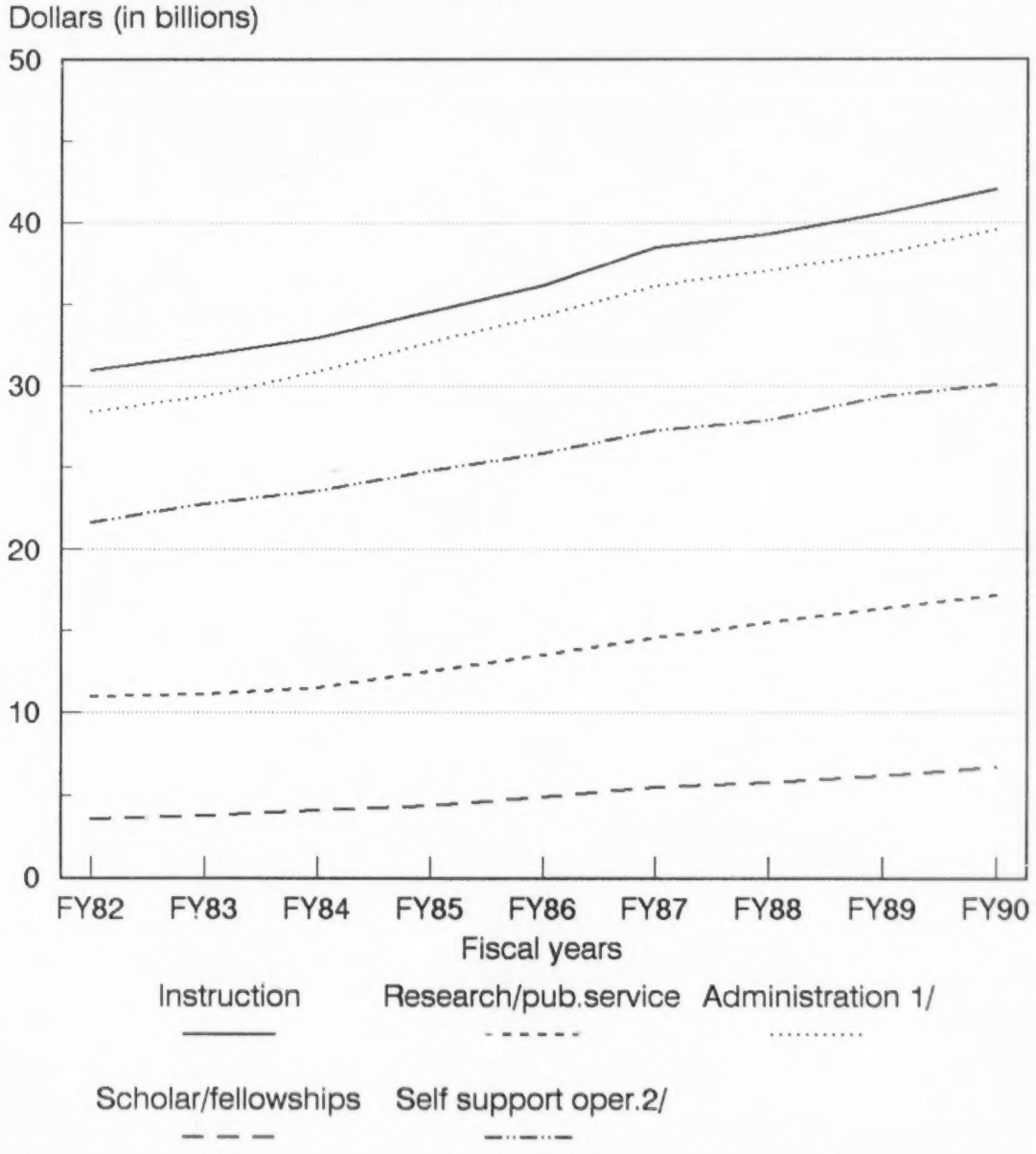
2/ Includes state and local appropriations and grants/contracts.

3/ Includes sales/services, education activities, aux. enterprises, hospitals.

4/ Includes other sources, endowment income, private gifts/grants.

SOURCE: HEGIS and IPEDS "Finance" surveys, FY 1982-90. Data from table 1.

Figure 3.--Current funds expenditures of all institutions in constant 1990 dollars by purpose, fiscal years 1982-1990

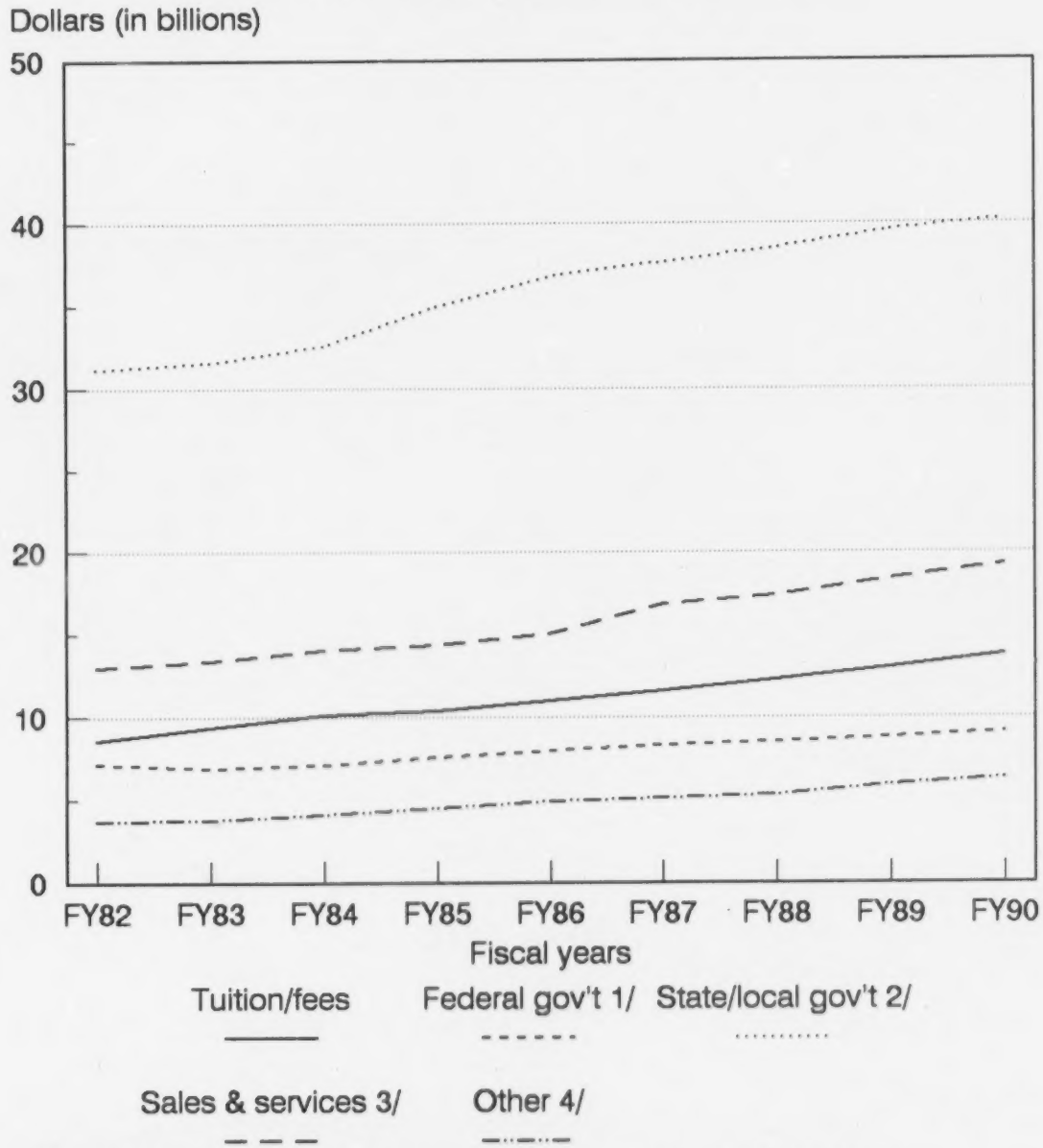


1/ Includes academic and institutional support, student services, operation and maintenance of plant, mandatory transfers.

2/ Includes auxiliary enterprises, hospitals, independent operations.

SOURCE: HEGIS and IPEDS "Finance" surveys, FY 1982-90. Data from table 2.

Figure 4.--Current funds revenues of public institutions in constant 1990 dollars by source, fiscal years 1982-1990



1/ Includes federal appropriations and grants/contracts, independent operations. Excludes Pell Grants.

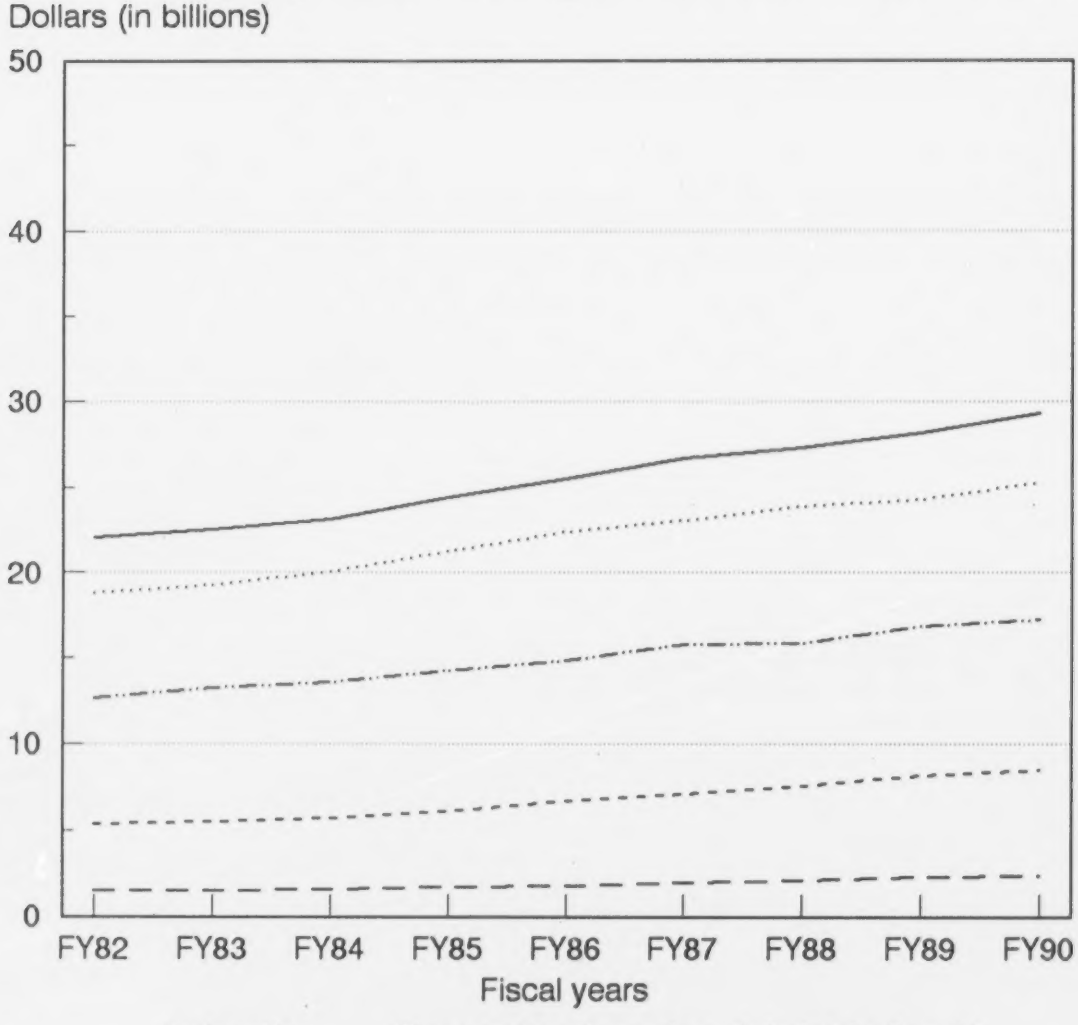
2/ Includes state and local appropriations and grants/contracts.

3/ Includes sales/services, education activities, aux. enterprises, hospitals.

4/ Includes other sources, endowment income, private gifts/grants.

SOURCE: HEGIS and IPEDS "Finance" surveys, FY 1982-90. Data from table 3.

Figure 5.--Current funds expenditures of public institutions in constant 1990 dollars by purpose, fiscal years 1982-1990

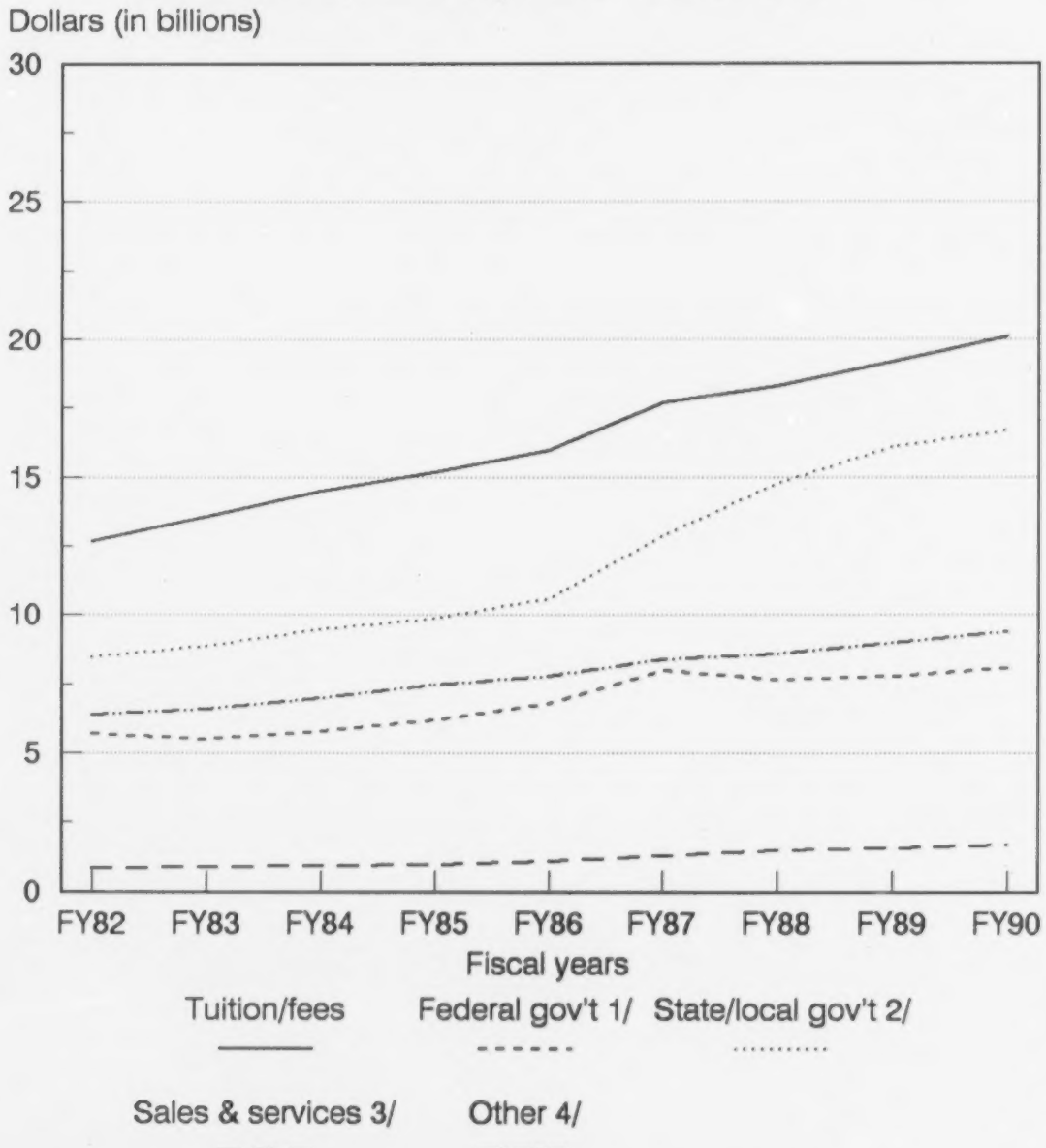


1/ Includes academic and institutional support, student services, operation and maintenance of plant, mandatory transfers.

2/ Includes auxiliary enterprises, hospitals, independent operations.

SOURCE: HEGIS and IPEDS "Finance" surveys, FY 1982-90. Data from table 4.

Figure 6.--Current funds revenues of private institutions in constant 1990 dollars by source, fiscal years 1982-1990



1/ Includes federal appropriations and grants/contracts, independent operations. Excludes Pell Grants.

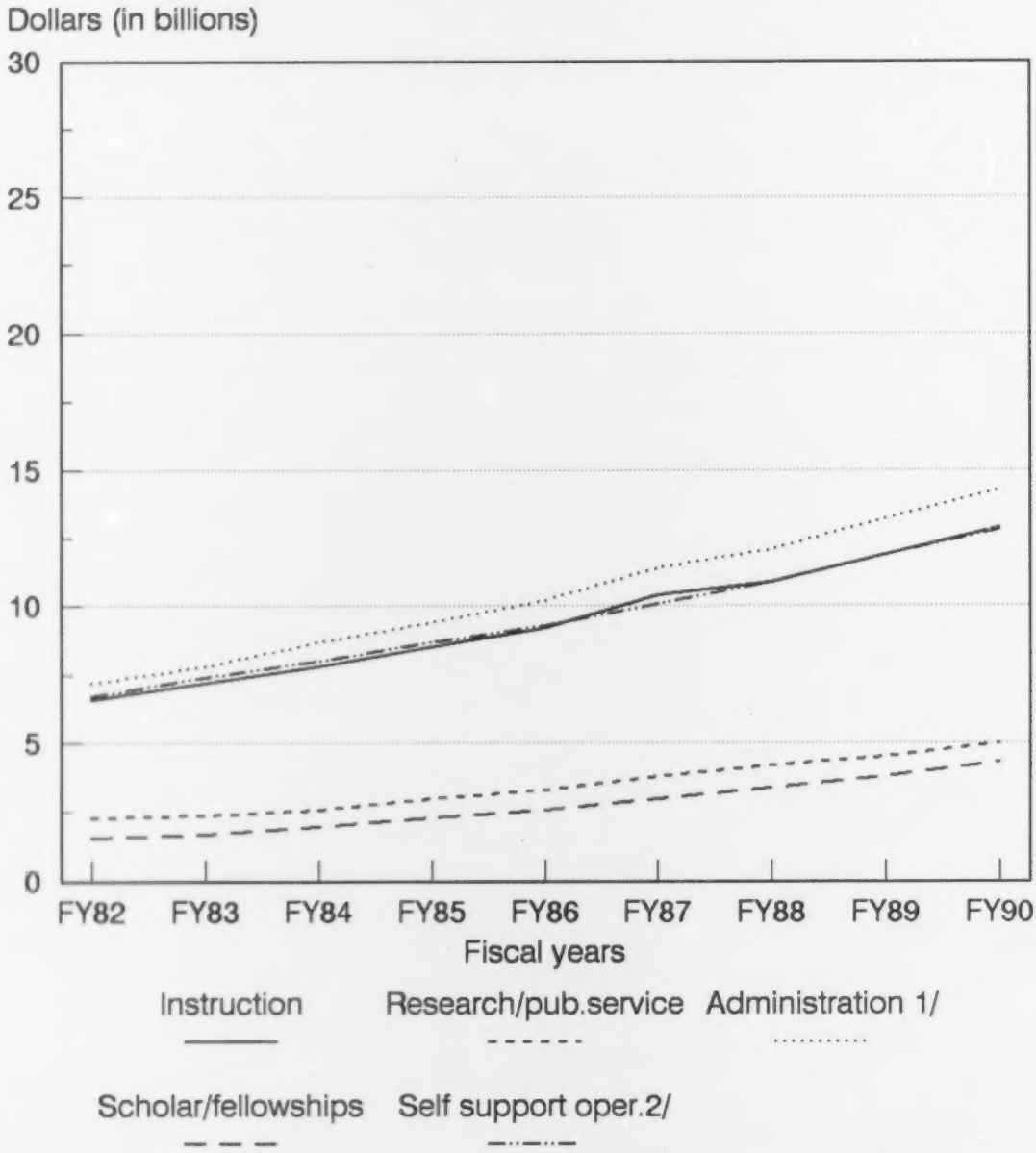
2/ Includes state and local appropriations and grants/contracts.

3/ Includes sales/services, education activities, aux. enterprises, private gifts/grants.

4/ Includes other sources, endowment income, private gifts/grants.

SOURCE: HEGIS and IPEDS "Finance" surveys, FY 1982-90. Data from table 5.

Figure 7.--Current funds expenditures of private institutions in constant 1990 dollars by purpose, fiscal years 1982-1990



1/ Includes academic and institutional support, student services, operation and maintenance of plant, mandatory transfers.

2/ Includes auxiliary enterprises, hospitals, independent operations.

SOURCE: HEGIS and IPEDS "Finance" surveys, FY 1982-90. Data from table 6.

Table 1.--Current funds revenues of institutions of higher education by source: 1981-82 to 1989-90 1/

Source	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$72,190,856	$77,595,726	$84,417,287	$92,472,694	$100,437,616	$109,144,709	$117,340,109	$128,501,838	$139,635,477
Tuition and fees	15,774,038	17,776,041	19,714,884	21,283,329	23,116,605	25,705,827	27,836,781	30,806,566	33,926,060
Federal Government	9,591,805	9,631,097	10,406,166	11,509,125	12,704,750	14,238,931	14,771,954	15,893,978	17,254,874
Appropriations	1,297,832	1,347,259	1,426,539	1,570,590	1,617,510	1,658,245	1,664,054	1,677,430	1,890,046
Unrestricted grants and contracts	1,173,656	1,225,523	1,332,157	1,474,586	1,658,636	1,678,202	1,980,749	2,150,079	2,353,119
Restricted grants and contracts 2/	5,848,329	5,608,619	6,024,108	6,570,045	7,190,345	7,690,232	8,225,129	9,009,709	9,773,266
Independent operations 3/	1,271,988	1,449,695	1,623,363	1,893,904	2,238,259	3,014,251	2,902,022	3,056,760	3,238,442
State governments	21,848,791	23,065,636	24,706,990	27,583,011	29,911,500	31,309,303	33,517,166	36,031,208	38,349,239
Appropriations	20,963,863	22,084,273	23,635,761	26,373,160	28,402,288	29,337,120	31,298,537	33,287,034	35,223,174
Unrestricted grants and contracts	107,630	101,155	120,548	135,139	154,109	213,461	217,208	357,221	411,757
Restricted grants and contracts	777,298	880,208	950,683	1,074,712	1,355,102	1,758,722	2,001,421	2,386,953	2,714,309
Local governments	1,937,669	2,031,353	2,192,275	2,387,212	2,544,506	2,799,321	3,006,263	3,363,676	3,639,902
Appropriations	1,803,904	1,893,399	1,826,590	1,973,284	2,153,160	2,294,133	2,470,439	2,758,086	2,919,447
Unrestricted grants and contracts	41,055	37,006	43,421	53,442	56,975	92,724	76,838	98,787	122,404
Restricted grants and contracts	292,710	300,948	322,264	360,485	334,371	412,465	459,186	506,803	598,051
Private gifts, grants, and contracts	3,563,558	4,052,649	4,415,275	4,896,325	5,410,905	5,952,682	6,359,282	7,060,730	7,781,422
Unrestricted	1,357,419	1,582,294	1,674,942	1,944,876	2,111,972	2,234,942	2,235,096	2,429,579	2,634,974
Restricted	2,206,140	2,500,355	2,740,333	2,951,448	3,298,933	3,717,741	4,124,186	4,631,151	5,146,448
Endowment income	1,596,813	1,720,677	1,873,945	2,096,298	2,275,895	2,377,958	2,586,441	2,914,396	3,143,896
Unrestricted	906,545	958,392	1,021,134	1,227,797	1,285,194	1,229,943	1,340,788	1,498,703	1,614,088
Restricted	689,968	762,285	852,811	868,501	990,704	1,148,015	1,245,654	1,415,694	1,529,808
Sales and services	15,543,098	17,024,567	18,467,779	19,701,912	21,274,265	23,283,927	25,492,435	28,162,465	30,787,233
Educational activities	1,582,922	1,723,484	1,970,747	2,126,927	2,373,494	2,641,906	2,918,090	3,316,820	3,632,189
Auxiliary enterprises	8,121,611	8,769,521	9,456,389	10,100,410	10,674,136	11,364,188	11,947,778	12,855,580	13,938,489
Hospitals	5,838,565	6,531,562	7,040,662	7,474,575	8,226,635	9,277,834	10,626,566	11,991,265	13,216,664
Other sources	2,335,084	2,293,706	2,639,973	3,015,483	3,199,186	3,478,760	3,769,787	4,268,818	4,753,051
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	21.9	22.9	23.4	23.0	23.0	23.6	23.7	24.0	24.3
Federal Government	13.3	12.4	12.3	12.4	12.6	13.0	12.6	12.4	12.4
Appropriations	1.8	1.7	1.7	1.7	1.6	1.5	1.4	1.3	1.4
Unrestricted grants and contracts	1.6	1.6	1.6	1.6	1.7	1.7	1.7	1.7	1.7
Restricted grants and contracts 2/	8.1	7.2	7.1	7.1	7.2	7.0	7.0	7.0	7.0
Independent operations 3/	1.8	1.9	1.9	2.0	2.2	2.8	2.5	2.4	2.3
State governments	30.3	29.7	29.3	29.8	29.8	28.7	28.6	28.0	27.5
Appropriations	29.0	28.5	28.0	28.5	28.3	26.9	26.7	25.9	25.2
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.3	0.3
Restricted grants and contracts	1.1	1.1	1.1	1.2	1.3	1.6	1.7	1.9	1.9
Local governments	2.7	2.6	2.6	2.6	2.5	2.6	2.6	2.6	2.6
Appropriations	2.2	2.2	2.2	2.1	2.1	2.1	2.1	2.1	2.1
Unrestricted grants and contracts	0.1	--	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4
Private gifts, grants, and contracts	4.9	5.2	5.2	5.3	5.4	5.5	5.4	5.5	5.6
Unrestricted	1.9	2.0	2.0	2.1	2.1	2.0	1.9	1.9	1.9
Restricted	3.1	3.2	3.2	3.2	3.3	3.4	3.5	3.6	3.7
Endowment income	2.2	2.2	2.2	2.3	2.3	2.2	2.2	2.3	2.3
Unrestricted	1.3	1.2	1.2	1.3	1.3	1.1	1.1	1.2	1.2
Restricted	1.0	1.0	1.0	0.9	1.0	1.1	1.1	1.1	1.1
Sales and services	21.5	21.9	21.9	21.3	21.2	21.3	21.7	21.9	22.0
Educational activities	2.2	2.2	2.3	2.3	2.4	2.4	2.5	2.6	2.6
Auxiliary enterprises	11.3	11.3	11.2	10.9	10.6	10.4	10.2	10.0	10.0
Hospitals	8.1	8.4	8.3	8.1	8.2	8.5	9.1	9.3	9.5
Other sources	3.2	3.0	3.1	3.3	3.2	3.2	3.2	3.3	3.4

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent sources.

--Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1982-1986), and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1990).

Table 2.--Current funds expenditures of institutions of higher education by purpose: 1981-82 to 1989-90 1/

Purpose	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current-fund expenditures	$70,339,448	$75,935,749	$81,993,360	$89,951,263	$97,535,742	$106,099,686	$113,786,464	$123,867,184	$134,655,571
Educational and general expenditures	54,848,752	58,929,218	63,741,276	70,061,324	76,127,965	82,955,555	89,157,430	96,803,378	105,585,076
Instruction	22,962,527	24,673,293	26,436,308	28,777,183	31,032,099	33,711,146	35,833,563	38,812,690	42,145,987
Research	5,929,894	6,265,280	6,723,534	7,551,892	8,437,367	9,352,309	10,350,931	11,432,170	12,505,961
Public service	2,203,726	2,320,478	2,499,203	2,861,095	3,119,533	3,448,453	3,786,363	4,227,323	4,689,758
Academic support	4,656,454	5,086,892	5,531,152	6,074,253	6,667,392	7,575,451	8,141,582	8,904,279	9,437,644
Libraries	1,922,416	2,039,671	2,231,149	2,361,793	2,551,331	2,441,184	2,836,497	3,009,870	3,254,239
Student services	3,176,997	3,461,379	3,797,935	4,178,236	4,562,938	4,975,913	5,396,521	5,780,837	6,388,148
Institutional support	6,471,072	6,950,854	7,763,325	8,587,216	9,350,766	10,084,663	10,774,495	11,529,119	12,674,031
Operation and maintenance of plant	5,979,281	6,391,596	6,729,825	7,345,482	7,605,226	7,819,032	8,230,986	8,739,895	9,458,262
Scholarships and fellowships	2,684,945	2,922,897	3,301,673	3,670,355	4,160,174	4,776,100	5,325,358	5,918,668	6,655,544
From unrestricted funds	1,236,081	1,478,762	1,738,188	1,961,597	2,285,116	2,644,615	2,941,143	3,282,696	3,853,904
From restricted funds 2/	1,448,864	1,444,136	1,563,485	1,708,758	1,875,059	2,131,486	2,384,215	2,635,969	2,801,640
Mandatory transfers	783,854	856,548	958,321	1,015,613	1,192,449	1,212,488	1,317,633	1,458,398	1,629,742
Auxiliary enterprises	7,997,632	8,614,316	9,250,196	10,012,248	10,526,303	11,037,333	11,399,949	12,280,063	13,203,984
Mandatory transfers	524,166	543,105	576,066	597,344	617,171	633,461	629,370	774,752	836,552
Hospitals	6,234,287	6,986,089	7,379,654	8,010,141	8,692,113	9,173,014	10,406,461	11,824,782	12,679,266
Mandatory transfers	62,103	103,918	88,447	130,892	128,833	151,071	178,472	240,278	222,192
Independent operations	1,258,777	1,406,126	1,622,233	1,867,550	2,187,361	2,933,784	2,822,624	2,958,962	3,187,224
Mandatory transfers	1,376	1,470	2,110	1,899	3,432	2,292	4,306	6,967	5,812
	Percentage distribution								
Total current-fund expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	78.0	77.6	77.7	77.9	78.1	78.2	78.4	78.2	78.4
Instruction	32.6	32.5	32.2	32.0	31.8	31.8	31.5	31.3	31.3
Research	8.4	8.3	8.2	8.4	8.7	8.8	9.1	9.2	9.3
Public service	3.1	3.1	3.0	3.2	3.2	3.3	3.3	3.4	3.5
Academic support	6.6	6.7	6.7	6.8	6.8	7.1	7.2	7.2	7.0
Libraries	2.7	2.7	2.7	2.6	2.6	2.3	2.5	2.4	2.4
Student services	4.5	4.6	4.6	4.6	4.7	4.7	4.7	4.7	4.7
Institutional support	9.2	9.2	9.5	9.5	9.6	9.5	9.5	9.3	9.4
Operation and maintenance of plant	8.5	8.4	8.2	8.2	7.8	7.4	7.2	7.1	7.0
Scholarships and fellowships	3.8	3.8	4.0	4.1	4.3	4.5	4.7	4.8	4.9
From unrestricted funds	1.8	1.9	2.1	2.2	2.3	2.5	2.6	2.7	2.9
From restricted funds 2/	2.1	1.9	1.9	1.9	1.9	2.0	2.1	2.1	2.1
Mandatory transfers	1.1	1.1	1.2	1.1	1.2	1.1	1.2	1.2	1.2
Auxiliary enterprises	11.4	11.3	11.3	11.1	10.8	10.4	10.0	9.9	9.8
Mandatory transfers	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6
Hospitals	8.9	9.2	9.0	8.9	8.9	8.6	9.1	9.5	9.4
Mandatory transfers	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2
Independent operations	1.8	1.9	2.0	2.1	2.2	2.8	2.5	2.4	2.4
Mandatory transfers	--	--	--	--	--	--	--	--	--

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
--Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1982-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1990).

Table 3.--Current funds revenues of public institutions of higher education by source: 1981-82 to 1989-90 1/

Source	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$47,270,822	$50,412,086	$54,545,275	$59,794,159	$65,004,632	$69,613,289	$74,771,255	$81,927,371	$88,911,433
Tuition and fees	6,394,813	7,295,879	8,123,318	8,647,637	9,439,177	10,198,633	11,184,657	12,435,763	13,820,240
Federal Government	5,373,330	5,351,137	5,719,602	6,309,818	6,852,370	7,227,995	7,714,261	8,412,581	9,171,488
Appropriations	1,087,493	1,142,486	1,215,616	1,349,183	1,401,367	1,434,295	1,434,906	1,443,539	1,636,047
Unrestricted grants and contracts	573,015	595,135	642,117	723,509	816,364	907,299	989,781	1,083,575	1,214,836
Restricted grants and contracts 2/	3,635,947	3,535,108	3,774,093	4,120,266	4,481,723	4,662,798	5,095,910	5,656,468	6,106,112
Independent operations 3/	76,875	75,408	87,777	116,860	152,916	223,602	193,664	228,999	214,493
State governments	21,397,064	22,562,685	24,157,316	26,965,417	29,220,586	30,439,878	32,437,504	34,835,716	37,052,307
Appropriations	20,695,114	21,805,452	23,340,360	26,065,494	28,071,070	28,974,665	30,917,354	32,929,719	34,858,904
Unrestricted grants and contracts	63,570	54,547	66,000	71,113	88,779	139,059	113,204	240,028	297,338
Restricted grants and contracts	638,379	702,686	750,956	828,810	1,060,737	1,326,154	1,406,946	1,665,969	1,896,065
Local governments	1,757,007	1,845,517	1,984,184	2,178,761	2,325,844	2,535,014	2,731,862	3,025,703	3,264,303
Appropriations	1,599,110	1,691,259	1,824,430	1,970,829	2,150,459	2,289,420	2,465,172	2,751,704	2,910,444
Unrestricted grants and contracts	16,834	12,447	18,856	35,398	27,852	56,781	41,940	64,455	82,405
Restricted grants and contracts	141,064	141,811	140,898	172,534	147,533	188,813	224,751	209,544	271,453
Private gifts, grants, and contracts	1,277,049	1,498,319	1,621,466	1,845,606	2,109,782	2,292,985	2,517,422	2,948,826	3,368,635
Unrestricted	138,118	180,457	204,441	236,385	279,381	297,163	305,457	362,011	436,028
Restricted	1,138,931	1,317,861	1,417,027	1,609,220	1,830,401	1,995,822	2,211,966	2,586,815	2,932,607
Endowment income	244,070	274,113	315,109	342,833	395,603	349,779	361,545	422,252	461,701
Unrestricted	114,571	129,423	137,945	147,237	181,624	125,165	127,861	149,650	164,242
Restricted	129,499	144,690	177,165	195,596	216,979	224,614	233,684	272,602	297,459
Sales and services	9,620,314	10,392,946	11,262,071	11,967,500	12,990,670	14,775,531	15,851,714	17,586,819	19,330,429
Educational activities	1,071,743	1,158,594	1,279,212	1,424,896	1,596,946	1,771,760	1,948,679	2,186,448	2,423,779
Auxiliary enterprises	5,122,566	5,501,669	5,947,717	6,296,312	6,684,794	7,092,985	7,306,302	7,809,284	8,473,282
Hospitals	3,426,005	3,732,684	4,035,142	4,246,293	4,708,930	5,910,785	6,596,733	7,591,087	8,433,369
Other sources	1,207,176	1,191,491	1,362,205	1,536,586	1,667,600	1,793,474	1,972,290	2,259,710	2,442,330
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	13.5	14.5	14.9	14.5	14.5	14.7	15.0	15.2	15.5
Federal Government	11.4	10.6	10.5	10.6	10.5	10.4	10.3	10.3	10.3
Appropriations	2.3	2.3	2.2	2.3	2.2	2.1	1.9	1.8	1.8
Unrestricted grants and contracts	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4
Restricted grants and contracts 2/	7.7	7.0	6.9	6.9	6.9	6.7	6.8	6.9	6.9
Independent operations 3/	0.2	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.2
State governments	45.3	44.8	44.3	45.1	45.0	43.7	43.4	42.5	41.7
Appropriations	43.8	43.3	42.8	43.6	43.2	41.6	41.3	40.2	39.2
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.3
Restricted grants and contracts	1.4	1.4	1.4	1.4	1.6	1.9	1.9	2.0	2.1
Local governments	3.7	3.7	3.6	3.6	3.6	3.6	3.7	3.7	3.7
Appropriations	3.4	3.4	3.3	3.3	3.3	3.3	3.3	3.4	3.3
Unrestricted grants and contracts	--	--	--	0.1	--	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3
Private gifts, grants, and contracts	2.7	3.0	3.0	3.1	3.2	3.3	3.4	3.6	3.8
Unrestricted	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5
Restricted	2.4	2.6	2.6	2.7	2.8	2.9	3.0	3.2	3.3
Endowment income	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5
Unrestricted	0.2	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2
Restricted	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Sales and services	20.4	20.6	20.6	20.0	20.0	21.2	21.2	21.5	21.7
Educational activities	2.3	2.3	2.3	2.4	2.5	2.5	2.6	2.7	2.7
Auxiliary enterprises	10.8	10.9	10.9	10.5	10.3	10.2	9.8	9.5	9.5
Hospitals	7.2	7.4	7.4	7.1	7.2	8.5	8.8	9.3	9.5
Other sources	2.6	2.4	2.5	2.6	2.6	2.6	2.6	2.8	2.7

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent sources.

--Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1982-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1990).

Table 4.--Current funds expenditures of public institutions of higher education by purpose: 1981-82 to 1989-90 1/

Purpose	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds expenditures	$46,219,134	$49,572,918	$53,086,644	$58,314,550	$63,193,853	$67,653,838	$72,641,294	$78,945,617	$85,770,530
Educational and general expenditures	37,170,551	39,707,421	42,593,562	46,873,546	50,872,962	54,359,434	58,639,468	63,444,908	69,163,958
Instruction	16,348,109	17,461,536	18,592,391	20,287,410	21,880,782	23,359,057	24,954,204	26,893,691	29,257,209
Research	4,004,955	4,254,947	4,559,531	5,119,191	5,705,144	6,258,625	6,976,925	7,796,952	8,542,235
Public service	1,812,148	1,901,541	2,049,032	2,316,270	2,515,734	2,727,593	2,986,164	3,351,950	3,688,664
Academic support	3,298,322	3,548,064	3,809,572	4,267,698	4,693,543	5,048,232	5,436,156	5,941,906	6,535,076
Libraries	1,287,812	1,338,026	1,463,500	1,557,489	1,685,052	1,619,353	1,853,410	1,956,497	2,102,672
Student services	2,085,796	2,252,985	2,460,204	2,684,343	2,921,758	3,158,991	3,482,112	3,678,419	4,021,328
Institutional support	3,957,315	4,185,089	4,679,824	5,191,693	5,667,144	6,042,593	6,470,162	6,876,360	7,490,137
Operation and maintenance of plant	4,104,249	4,390,420	4,577,702	5,040,869	5,177,254	5,308,631	5,601,732	5,913,267	6,333,582
Scholarships and fellowships	1,088,717	1,188,383	1,276,644	1,374,803	1,575,909	1,751,671	1,941,389	2,150,350	2,386,493
From unrestricted funds	374,632	460,291	518,626	569,058	696,973	750,931	830,195	944,001	1,099,425
From restricted funds 2/	714,085	728,092	758,018	805,745	878,935	1,000,740	1,111,194	1,206,349	1,287,068
Mandatory transfers	470,940	524,455	588,662	591,269	735,695	704,040	790,624	842,012	909,234
Auxiliary enterprises	5,069,948	5,473,341	5,901,869	6,431,577	6,830,235	7,135,393	7,237,866	7,744,725	8,262,332
Mandatory transfers	349,871	355,461	367,956	387,585	410,777	409,726	412,006	512,413	551,331
Hospitals	3,902,217	4,315,263	4,503,492	4,914,560	5,358,699	5,904,212	6,532,905	7,533,912	8,113,989
Mandatory transfers	27,736	60,187	37,003	69,072	75,569	102,623	106,181	159,507	156,029
Independent operations	76,418	76,892	87,720	94,867	131,956	254,799	231,055	222,072	210,252
Mandatory transfers	973	738	656	451	848	194	2,063	1,787	2,276
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	80.4	80.1	80.2	80.4	80.5	80.3	80.7	80.4	80.6
Instruction	35.4	35.2	35.0	34.8	34.6	34.5	34.4	34.1	34.1
Research	8.7	8.6	8.6	8.8	9.0	9.3	9.6	9.9	10.0
Public service	3.9	3.8	3.9	4.0	4.0	4.0	4.1	4.2	4.3
Academic support	7.1	7.2	7.2	7.3	7.4	7.5	7.5	7.5	7.6
Libraries	2.8	2.7	2.8	2.7	2.7	2.4	2.6	2.5	2.5
Student services	4.5	4.5	4.6	4.6	4.6	4.7	4.8	4.7	4.7
Institutional support	8.6	8.4	8.8	8.9	9.0	8.9	8.9	8.7	8.7
Operation and maintenance of plant	8.9	8.9	8.6	8.6	8.2	7.8	7.7	7.5	7.4
Scholarships and fellowships	2.4	2.4	2.4	2.4	2.5	2.6	2.7	2.7	2.8
From unrestricted funds	0.8	0.9	1.0	1.0	1.1	1.1	1.1	1.2	1.3
From restricted funds 2/	1.5	1.5	1.4	1.4	1.4	1.5	1.5	1.5	1.5
Mandatory transfers	1.0	1.1	1.1	1.0	1.2	1.0	1.1	1.1	1.1
Auxiliary enterprises	11.0	11.0	11.1	11.0	10.8	10.5	10.0	9.8	9.7
Mandatory transfers	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6
Hospitals	8.4	8.7	8.5	8.4	8.5	8.7	9.0	9.5	9.5
Mandatory transfers	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.2
Independent operations	0.2	0.2	0.2	0.2	0.2	0.4	0.3	0.3	0.2
Mandatory transfers	--	--	--	--	--	--	--	--	--

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

--Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1982-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1990).

Table 5.--Current funds revenues of private institutions of higher education by source: 1981-82 to 1989-90 1/

Source	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$24,920,034	$27,183,640	$29,672,013	$32,678,536	$35,432,985	$39,531,421	$42,568,854	$46,574,267	$50,724,044
Tuition and fees	9,379,225	10,480,163	11,591,566	12,635,691	13,677,429	15,507,194	16,652,124	18,370,803	20,105,820
Federal Government	4,218,475	4,279,960	4,686,564	5,199,307	5,852,360	7,010,936	7,057,693	7,481,396	8,083,386
Appropriations	210,339	204,774	210,923	221,407	216,143	221,950	229,148	233,891	254,000
Unrestricted grants and contracts	600,541	627,388	690,040	751,076	842,272	970,903	990,966	1,066,504	1,138,283
Restricted grants and contracts 2/	2,212,382	2,073,511	2,250,015	2,449,780	2,708,622	3,027,434	3,129,219	3,353,241	3,667,154
Independent operations 3/	1,195,113	1,374,287	1,535,586	1,777,044	2,085,343	2,790,649	2,708,358	2,827,761	3,023,949
State governments	451,728	502,951	549,673	617,593	690,914	859,424	1,079,662	1,195,492	1,296,932
Appropriations	268,749	278,821	295,401	307,666	331,219	382,454	381,183	357,315	364,270
Unrestricted grants and contracts	44,060	46,609	54,546	64,026	65,330	74,402	104,004	117,193	114,419
Restricted grants and contracts	138,919	177,522	199,727	245,902	294,365	432,568	594,475	720,984	818,244
Local governments	180,661	185,836	208,091	208,451	218,662	264,307	274,400	337,973	375,599
Appropriations	4,794	2,140	2,160	2,455	2,701	4,713	5,267	6,383	9,003
Unrestricted grants and contracts	24,221	24,559	24,565	28,045	29,123	35,943	34,698	34,332	39,999
Restricted grants and contracts	151,646	159,137	181,366	177,951	186,838	223,651	234,435	297,258	326,598
Private gifts, grants, and contracts	2,286,510	2,554,331	2,793,807	3,050,719	3,301,124	3,659,897	3,841,860	4,111,904	4,412,787
Unrestricted	1,219,301	1,371,836	1,470,501	1,708,491	1,832,592	1,937,778	1,929,639	2,067,568	2,198,946
Restricted	1,067,209	1,182,494	1,323,306	1,342,228	1,468,532	1,721,919	1,912,220	2,044,336	2,213,841
Endowment income	1,352,742	1,446,564	1,558,836	1,753,465	1,877,295	2,028,179	2,224,896	2,492,144	2,681,995
Unrestricted	792,273	828,969	883,190	1,080,560	1,103,570	1,104,778	1,212,926	1,349,053	1,449,846
Restricted	560,469	617,595	675,646	672,905	773,725	923,400	1,011,970	1,143,091	1,232,149
Sales and services	5,922,784	6,631,620	7,205,708	7,734,412	8,283,595	8,508,396	9,640,720	10,575,646	11,456,804
Educational activities	511,179	564,890	691,535	702,032	776,548	870,145	969,411	1,129,171	1,208,322
Auxiliary enterprises	2,999,045	3,267,852	3,508,652	3,804,098	3,989,342	4,271,203	4,641,476	5,046,298	5,465,187
Hospitals	2,412,560	2,798,878	3,005,520	3,228,282	3,517,705	3,367,048	4,029,833	4,400,178	4,783,295
Other sources	1,127,908	1,102,215	1,277,768	1,478,897	1,531,586	1,683,287	1,797,498	2,008,909	2,310,720
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	37.6	38.6	38.8	38.7	38.6	39.2	39.1	39.4	39.6
Federal Government	16.9	15.7	15.7	15.9	16.5	17.7	16.6	16.1	15.9
Appropriations	0.8	0.8	0.7	0.7	0.6	0.6	0.5	0.5	0.5
Unrestricted grants and contracts	2.4	2.3	2.3	2.3	2.4	2.5	2.3	2.3	2.2
Restricted grants and contracts 2/	8.9	7.6	7.5	7.5	7.6	7.7	7.4	7.2	7.2
Independent operations 3/	4.8	5.1	5.1	5.4	5.9	7.1	6.4	6.1	6.0
State governments	1.8	1.9	1.8	1.9	1.9	2.2	2.5	2.6	2.6
Appropriations	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.8	0.7
Unrestricted grants and contracts	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2
Restricted grants and contracts	0.6	0.7	0.7	0.8	0.8	1.1	1.4	1.5	1.6
Local governments	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.7	0.7
Appropriations	--	--	--	--	--	--	--	--	--
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.6	0.6
Private gifts, grants, and contracts	9.2	9.4	9.4	9.3	9.3	9.3	9.0	8.8	8.7
Unrestricted	4.9	5.0	4.9	5.2	5.2	4.9	4.5	4.4	4.3
Restricted	4.3	4.4	4.4	4.1	4.1	4.4	4.5	4.4	4.4
Endowment income	5.4	5.3	5.2	5.4	5.3	5.1	5.2	5.4	5.3
Unrestricted	3.2	3.0	3.0	3.3	3.1	2.8	2.8	2.9	2.9
Restricted	2.2	2.3	2.3	2.1	2.2	2.3	2.4	2.5	2.4
Sales and services	23.8	24.4	24.1	23.7	23.4	21.5	22.6	22.7	22.6
Educational activities	2.1	2.1	2.3	2.1	2.2	2.2	2.3	2.4	2.4
Auxiliary enterprises	12.0	12.0	11.7	11.6	11.3	10.8	10.9	10.8	10.8
Hospitals	9.7	10.3	10.1	9.9	9.9	8.5	9.5	9.4	9.4
Other sources	4.5	4.1	4.3	4.5	4.3	4.3	4.2	4.3	4.6

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent sources.

--Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1982-1988) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1990).

Table 6.--Current funds expenditures of private institutions of higher education by purpose: 1981-82 to 1989-90 1/

Purpose	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds expenditures	$24,120,314	$26,362,831	$28,906,716	$31,636,713	$34,341,889	$38,445,848	$41,145,170	$44,921,567	$48,885,041
Educational and general expenditures	17,678,201	19,221,796	21,147,714	23,187,778	25,255,003	28,596,121	30,517,962	33,358,470	36,421,118
Instruction	6,814,419	7,211,757	7,843,917	8,489,773	9,151,318	10,352,089	10,879,358	11,918,999	12,888,779
Research	1,924,939	2,010,333	2,164,003	2,432,701	2,732,222	3,093,684	3,374,006	3,635,218	3,963,726
Public service	391,578	418,937	450,171	544,825	603,799	720,560	800,198	875,373	1,001,094
Academic support	1,358,133	1,538,828	1,721,580	1,806,555	1,973,849	2,527,219	2,705,426	2,962,374	2,902,568
Libraries	534,604	701,645	767,649	804,304	856,279	821,831	983,087	1,053,372	1,151,567
Student services	1,091,201	1,208,394	1,337,731	1,493,893	1,641,180	1,816,922	1,914,409	2,102,418	2,366,819
Institutional support	2,513,757	2,765,765	3,083,501	3,395,523	3,683,642	4,042,069	4,304,333	4,652,759	5,183,893
Operation and maintenance of plant	1,875,032	2,001,176	2,152,123	2,304,612	2,427,972	2,510,400	2,629,254	2,826,628	3,124,680
Scholarships and fellowships	1,596,228	1,734,514	2,025,028	2,295,551	2,584,266	3,024,430	3,383,968	3,768,316	4,269,051
From unrestricted funds	861,449	1,018,470	1,219,562	1,392,539	1,588,143	1,893,684	2,110,948	2,338,697	2,754,479
From restricted funds 2/	734,779	716,044	805,466	903,012	996,123	1,130,746	1,273,021	1,429,619	1,514,572
Mandatory transfers	312,914	332,093	369,659	424,344	456,754	508,448	527,009	616,385	720,508
Auxiliary enterprises	2,927,684	3,140,975	3,348,327	3,580,671	3,698,067	3,901,940	4,162,083	4,535,337	4,921,653
Mandatory transfers	174,295	187,644	208,110	209,760	206,394	223,736	217,364	262,339	285,521
Hospitals	2,332,070	2,670,826	2,876,161	3,095,581	3,333,414	3,268,802	3,873,556	4,290,869	4,565,297
Mandatory transfers	34,368	43,732	51,444	61,819	53,264	48,449	72,291	80,771	86,154
Independent operations	1,182,359	1,329,234	1,534,513	1,772,683	2,055,405	2,678,985	2,591,569	2,736,890	2,976,973
Mandatory transfers	403	731	1,454	1,449	2,586	2,098	2,244	5,200	3,535
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	73.3	72.9	73.2	73.3	73.5	74.4	74.2	74.3	74.5
Instruction	27.4	27.4	27.1	26.8	26.6	26.9	26.4	26.5	26.4
Research	8.0	7.6	7.5	7.7	8.0	8.0	8.2	8.1	8.1
Public service	1.6	1.6	1.6	1.7	1.8	1.9	1.9	1.9	2.0
Academic support	5.6	5.8	6.0	5.7	5.7	6.6	6.6	6.6	5.9
Libraries	2.6	2.7	2.7	2.5	2.5	2.1	2.4	2.3	2.4
Student services	4.5	4.6	4.6	4.7	4.8	4.7	4.7	4.7	4.8
Institutional support	10.4	10.5	10.7	10.7	10.7	10.5	10.5	10.4	10.6
Operation and maintenance of plant	7.8	7.6	7.4	7.3	7.1	6.5	6.4	6.3	6.4
Scholarships and fellowships	6.6	6.6	7.0	7.3	7.5	7.9	8.2	8.4	8.7
From unrestricted funds	3.6	3.9	4.2	4.4	4.6	4.9	5.1	5.2	5.6
From restricted funds 2/	3.0	2.7	2.8	2.9	2.9	2.9	3.1	3.2	3.1
Mandatory transfers	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.5
Auxiliary enterprises	12.1	11.9	11.6	11.3	10.8	10.1	10.1	10.1	10.1
Mandatory transfers	0.7	0.7	0.7	0.7	0.6	0.6	0.5	0.6	0.6
Hospitals	9.7	10.1	9.9	9.8	9.7	8.5	9.4	9.6	9.3
Mandatory transfers	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1
Independent operations	4.9	5.0	5.3	5.6	6.0	7.0	6.3	6.1	6.1
Mandatory transfers	--	--	--	--	--	--	--	--	--

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
--Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1982-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1990).

Table 7.--Current funds revenues of 4-year institutions of higher education by source: 1989-90 1/

Source	All 4-year institutions	Public 4-year institutions	Private 4-year institutions
	In thousands		
Total current funds revenues	$122,858,290	$73,415,696	$49,442,595
Tuition and fees	30,302,689	11,090,012	19,212,677
Federal Government	16,490,135	8,469,159	8,020,977
Appropriations	1,790,817	1,543,806	246,811
Unrestricted grants and contracts	2,316,173	1,185,945	1,130,229
Restricted grants and contracts 2/	9,170,393	5,548,472	3,621,921
Independent operations 3/	3,212,952	190,936	3,022,017
State governments	30,791,488	29,539,792	1,251,696
Appropriations	28,477,039	28,120,191	356,848
Unrestricted grants and contracts	219,373	109,744	109,629
Restricted grants and contracts	2,095,076	1,309,857	785,220
Local governments	809,113	435,916	373,197
Appropriations	200,545	191,769	8,776
Unrestricted grants and contracts	74,660	35,878	38,781
Restricted grants and contracts	533,909	208,269	325,639
Private gifts, grants, and contracts	7,594,835	3,249,393	4,345,441
Unrestricted	2,556,261	414,837	2,141,424
Restricted	5,038,573	2,834,557	2,204,017
Endowment income	3,113,304	446,841	2,666,463
Unrestricted	1,594,456	154,920	1,439,536
Restricted	1,518,848	291,921	1,226,927
Sales and services	29,569,580	18,263,928	11,305,652
Educational activities	3,546,273	2,348,261	1,198,012
Auxiliary enterprises	12,808,028	7,483,682	5,324,345
Hospitals	13,215,279	8,431,984	4,783,295
Other sources	4,167,146	1,920,655	2,266,491
	Percentage distribution		
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	24.7	15.1	38.9
Federal Government	13.4	11.5	16.2
Appropriations	1.5	2.1	0.5
Unrestricted grants and contracts	1.9	1.6	2.3
Restricted grants and contracts 2/	7.5	7.6	7.3
Independent operations 3/	2.6	0.3	6.1
State governments	25.1	40.2	2.5
Appropriations	23.2	38.3	0.7
Unrestricted grants and contracts	0.2	0.1	0.2
Restricted grants and contracts	1.7	1.8	1.6
Local governments	0.7	0.6	0.8
Appropriations	0.2	0.3	--
Unrestricted grants and contracts	0.1	--	0.1
Restricted grants and contracts	0.4	0.3	0.7
Private gifts, grants, and contracts	6.2	4.4	8.8
Unrestricted	2.1	0.6	4.3
Restricted	4.1	3.9	4.5
Endowment income	2.5	0.6	5.4
Unrestricted	1.3	0.2	2.9
Restricted	1.2	0.4	2.5
Sales and services	24.1	24.9	22.9
Educational activities	2.9	3.2	2.4
Auxiliary enterprises	10.4	10.2	10.8
Hospitals	10.8	11.5	9.7
Other sources	3.4	2.6	4.6

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent sources.

--Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

Table 8.--Current funds expenditures of 4-year institutions of higher education by purpose: 1989-90 1/

Purpose	All 4-year institutions	Public 4-year institutions	Private 4-year institutions
	In thousands		
Total current funds expenditures	$118,578,283	$70,864,798	$47,713,485
Educational and general expenditures	90,649,249	55,288,391	35,360,857
Instruction	34,910,088	22,348,099	12,561,989
Research	12,482,396	8,523,022	3,959,374
Public service	4,348,936	3,351,737	997,199
Academic support	8,104,755	5,348,340	2,756,415
Libraries	2,886,268	1,749,507	1,136,781
Student services	4,927,709	2,676,989	2,250,720
Institutional support	10,301,574	5,345,776	4,955,797
Operation and maintenance of plant	7,794,674	4,807,496	2,987,178
Scholarships and fellowships	6,256,179	2,071,587	4,184,592
From unrestricted funds	3,760,011	1,036,252	2,723,759
From restricted funds 2/	2,496,168	1,035,335	1,460,833
Mandatory transfers	1,522,936	815,345	707,593
Auxiliary enterprises	12,093,915	7,283,054	4,810,860
Mandatory transfers	824,023	540,255	283,767
Hospitals	12,679,216	8,113,989	4,565,227
Mandatory transfers	222,192	156,029	66,164
Independent operations	3,155,903	179,364	2,976,540
Mandatory transfers	5,690	2,154	3,535
	Percentage distribution		
Total current funds expenditures	100.0	100.0	100.0
Educational and general expenditures	76.4	78.0	74.1
Instruction	29.4	31.5	26.3
Research	10.5	12.0	8.3
Public service	3.7	4.7	2.1
Academic support	6.8	7.5	5.8
Libraries	2.4	2.5	2.4
Student services	4.2	3.8	4.7
Institutional support	8.7	7.5	10.4
Operation and maintenance of plant	6.6	6.8	6.3
Scholarships and fellowships	5.3	2.9	8.8
From unrestricted funds	3.2	1.5	5.7
From restricted funds 2/	2.1	1.5	3.1
Mandatory transfers	1.3	1.2	1.5
Auxiliary enterprises	10.2	10.3	10.1
Mandatory transfers	0.7	0.8	0.6
Hospitals	10.7	11.4	9.6
Mandatory transfers	0.2	0.2	0.1
Independent operations	2.7	0.3	6.2
Mandatory transfers	--	--	--

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
--Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

Table 9.--Current funds revenues of 2-year institutions of higher education by source: 1989-90 1/

Source	All 2-year institutions	Public 2-year institutions	Private 2-year institutions
	In thousands		
Total current funds revenues	$16,777,186	$15,495,738	$1,281,449
Tuition and fees	3,623,371	2,730,229	893,143
Federal Government	764,738	702,329	62,409
Appropriations	99,430	92,241	7,189
Unrestricted grants and contracts	36,946	28,891	8,054
Restricted grants and contracts 2/	602,873	557,639	45,234
Independent operations 3/	25,490	23,557	1,932
State governments	7,557,750	7,512,514	45,236
Appropriations	6,746,134	6,738,712	7,422
Unrestricted grants and contracts	192,384	187,594	4,790
Restricted grants and contracts	619,232	586,208	33,024
Local governments	2,830,789	2,828,386	2,403
Appropriations	2,718,903	2,718,676	227
Unrestricted grants and contracts	47,744	46,527	1,217
Restricted grants and contracts	64,142	63,184	959
Private gifts, grants, and contracts	186,588	119,242	67,346
Unrestricted	78,713	21,191	57,522
Restricted	107,875	98,050	9,824
Endowment income	30,392	14,861	15,531
Unrestricted	19,632	9,322	10,310
Restricted	10,760	5,539	5,222
Sales and services	1,217,655	1,066,501	151,152
Educational activities	86,827	76,517	10,310
Auxiliary enterprises	1,130,441	989,599	140,842
Hospitals	1,385	1,385	0
Other sources	565,905	521,676	44,229
	Percentage distribution		
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	21.6	17.6	69.7
Federal Government	4.6	4.5	4.9
Appropriations	0.6	0.6	0.6
Unrestricted grants and contracts	0.2	0.2	0.6
Restricted grants and contracts 2/	3.6	3.6	3.5
Independent operations 3/	0.2	0.2	0.2
State governments	45.0	48.5	3.5
Appropriations	40.2	43.5	0.6
Unrestricted grants and contracts	1.1	1.2	0.4
Restricted grants and contracts	3.7	3.8	2.6
Local governments	16.9	18.3	0.2
Appropriations	16.2	17.5	--
Unrestricted grants and contracts	0.3	--	0.1
Restricted grants and contracts	0.4	0.4	0.1
Private gifts, grants, and contracts	1.1	0.8	5.3
Unrestricted	0.5	0.1	4.5
Restricted	0.6	0.6	0.8
Endowment income	0.2	0.1	1.2
Unrestricted	0.1	0.1	0.8
Restricted	0.1	0.0	0.4
Sales and services	7.3	6.9	11.8
Educational activities	0.5	0.5	0.8
Auxiliary enterprises	6.7	6.4	11.0
Hospitals	0.0	0.0	0.0
Other sources	3.4	3.4	3.5

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent sources.

--Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

Table 10.--Current funds expenditures of 2-year institutions of higher education by purpose 1989-90 1/

Purpose	All 2-year institutions	Public 2-year institutions	Private 2-year institutions
	In thousands		
Total current funds expenditures	$16,077,288	$14,905,764	$1,171,556
Educational and general expenditures	14,935,827	13,875,566	1,060,261
Instruction	7,235,900	6,909,109	326,790
Research	23,565	19,213	4,352
Public service	340,822	336,927	3,895
Academic support	1,332,888	1,186,736	146,152
Libraries	367,951	353,165	14,786
Student services	1,460,439	1,344,339	116,100
Institutional support	2,372,457	2,144,361	228,096
Operation and maintenance of plant	1,663,588	1,526,086	137,502
Scholarships and fellowships	399,365	314,906	84,459
From unrestricted funds	93,893	63,173	30,720
From restricted funds 2/	305,472	251,733	53,739
Mandatory transfers	106,804	93,889	12,915
Auxiliary enterprises	1,110,070	999,277	110,792
Mandatory transfers	12,829	11,076	1,753
Hospitals	70	32	70
Mandatory transfers	0	0	0
Independent operations	31,321	30,888	433
Mandatory transfers	122	122	0
	Percentage distribution		
Total current funds expenditures	100.0	100.0	100.0
Educational and general expenditures	92.9	93.1	90.5
Instruction	45.0	46.4	27.9
Research	0.1	0.1	0.4
Public service	2.1	2.3	0.3
Academic support	8.3	8.0	12.5
Libraries	2.3	2.4	1.3
Student services	9.1	9.0	9.9
Institutional support	14.8	14.4	19.5
Operation and maintenance of plant	10.3	10.2	11.7
Scholarships and fellowships	2.5	2.1	7.2
From unrestricted funds	0.6	0.4	2.6
From restricted funds 2/	1.9	1.7	4.6
Mandatory transfers	0.7	0.6	1.1
Auxiliary enterprises	6.9	6.7	9.5
Mandatory transfers	0.1	0.1	0.1
Hospitals	0.0	0.0	0.0
Mandatory transfers	0.0	0.0	0.0
Independent operations	0.2	0.2	0.0
Mandatory transfers	--	--	--

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
--Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

Table 11.--Total current funds revenues and expenditures of institutions of higher education by selected categories and state, fiscal year 1990

State	Total revenue	Tuition and fees	Federal sources1/	State and local sources2/	Other revenues3/	Total expenditures	Instruction	Other expenditures4/	Scholarships, fellowships5/
	in thousands								
50 states + DC	$139,635,477	$33,926,060	$17,254,874	$41,989,141	$46,465,402	$134,655,571	$42,145,987	$92,509,583	$6,655,544
Alabama	2,154,211	361,558	228,758	727,543	836,352	2,081,028	572,879	1,488,147	64,275
Alaska	289,539	29,527	36,975	167,360	55,676	285,106	85,205	202,902	3,952
Arizona	1,587,542	367,234	177,442	714,195	328,671	1,536,796	511,149	1,025,647	85,344
Arkansas	891,255	152,155	59,912	326,399	352,790	860,224	297,492	562,732	34,803
California	17,094,048	2,685,836	3,034,568	8,425,599	4,948,044	16,388,902	5,206,597	11,182,305	561,744
Colorado	1,931,671	521,698	504,262	474,849	430,861	1,904,851	549,308	1,255,542	58,425
Connecticut	2,071,850	606,269	270,591	400,074	794,916	2,045,509	684,035	1,362,474	146,259
Delaware	398,904	143,559	28,273	119,602	107,470	385,302	157,746	227,557	23,025
Dist. of Columbia	2,037,306	587,332	476,588	83,756	889,631	1,984,785	470,724	1,514,041	96,265
Florida	4,066,049	1,007,507	439,204	1,824,902	794,437	3,929,110	1,378,711	2,550,399	148,529
Georgia	2,965,497	572,260	325,777	920,901	1,146,559	2,869,402	829,350	2,040,052	92,680
Hawaii	473,326	67,751	69,601	268,859	67,116	459,697	166,427	293,270	6,128
Idaho	390,632	68,540	33,467	167,155	121,470	383,430	139,140	244,290	12,517
Illinois	7,043,864	1,774,455	1,066,298	1,783,123	2,479,988	6,855,305	1,903,342	4,951,963	379,048
Indiana	3,128,462	873,619	208,436	914,108	1,132,300	2,960,470	906,396	2,054,075	189,476
Iowa	2,173,339	534,332	210,973	545,959	882,074	2,107,840	593,842	1,513,998	121,907
Kansas	1,383,909	238,430	151,004	546,565	427,910	1,341,800	426,866	914,934	47,605
Kentucky	1,555,262	307,477	96,003	595,727	554,056	1,488,009	453,455	1,034,553	56,786
Louisiana	1,845,900	457,632	133,383	563,543	691,343	1,817,782	536,478	1,281,304	91,206
Maine	544,282	169,843	37,097	178,358	158,985	530,610	158,294	372,316	39,573
Maryland	3,254,266	587,308	1,056,458	890,011	720,509	3,120,083	1,049,107	2,070,976	118,585
Massachusetts	8,523,436	2,364,518	1,160,123	758,239	2,240,556	6,280,511	1,717,053	4,563,458	488,050
Michigan	4,960,221	1,296,241	588,349	1,555,997	1,739,634	4,714,368	1,454,448	3,259,920	243,674
Minnesota	2,669,102	659,553	269,148	760,863	999,538	2,555,389	789,649	1,765,739	151,449
Mississippi	1,056,240	198,365	113,706	421,069	323,100	1,016,533	333,548	682,987	47,600
Missouri	2,848,248	741,146	220,434	636,322	1,250,343	2,690,373	984,772	1,705,602	151,883
Montana	257,152	51,199	30,704	109,282	65,966	246,221	82,844	163,377	11,312
Nebraska	1,016,327	198,492	70,863	336,087	409,885	968,653	323,573	645,080	43,018
Nevada	290,688	40,734	32,695	156,966	60,293	284,911	108,567	176,344	5,224
New Hampshire	651,766	278,541	73,226	72,201	227,799	622,487	184,593	437,895	47,053
New Jersey	3,246,590	817,539	277,094	1,218,368	933,589	3,110,530	943,401	2,167,129	190,899
New Mexico	886,648	88,124	169,563	362,937	267,025	856,179	206,250	649,928	24,917
New York	13,243,322	4,119,516	1,629,042	3,413,434	4,081,330	12,726,905	4,056,467	8,670,468	740,069
North Carolina	4,175,667	641,423	314,037	1,561,133	1,659,074	4,020,628	1,391,104	2,629,524	182,272
North Dakota	390,532	74,646	50,041	130,672	135,172	383,479	124,447	259,032	15,707
Ohio	5,379,199	1,704,952	435,654	1,457,509	1,783,084	5,176,674	1,764,979	3,411,695	293,754
Oklahoma	1,271,142	271,317	148,423	485,273	366,129	1,235,739	448,060	787,679	59,554
Oregon	1,507,340	325,188	183,205	509,225	489,722	1,475,409	483,932	1,011,477	66,973
Pennsylvania	8,181,236	2,704,929	708,891	1,259,717	3,507,700	7,827,841	2,087,433	5,740,508	451,900
Rhode Island	813,950	363,177	82,635	136,654	231,485	773,958	238,655	535,303	60,561
South Carolina	1,641,054	388,409	112,883	601,516	538,246	1,621,769	489,213	1,132,545	57,704
South Dakota	265,218	94,373	27,205	81,315	62,326	263,406	91,629	171,776	14,476
Tennessee	2,610,973	527,092	253,400	712,775	1,117,706	2,524,689	761,056	1,763,633	110,519
Texas	7,202,591	1,210,479	648,141	3,051,747	2,292,224	7,001,388	2,482,356	4,519,030	292,726
Utah	1,220,267	261,260	158,336	322,123	480,529	1,187,524	344,125	823,399	50,880
Vermont	520,304	246,792	59,758	46,061	167,692	506,184	165,846	340,338	38,800
Virginia	3,390,232	773,783	247,174	995,573	1,373,701	3,292,667	975,761	2,316,906	140,338
Washington	2,310,062	616,171	339,263	817,265	537,353	2,252,874	770,660	1,482,213	121,428
West Virginia	601,560	141,566	48,920	263,157	147,917	590,734	187,912	402,822	27,521
Wisconsin	2,955,437	584,491	376,287	966,035	908,623	2,896,174	912,455	1,983,720	135,882
Wyoming	249,648	29,701	32,604	131,040	56,504	231,235	84,658	146,577	11,458

1/ Federal sources include appropriations, grants and contracts, independent operations.

2/ State and local sources include appropriations, grants and contracts.

3/ Other revenues include private gifts, grants and contracts; endowment income; sales and services; other sources.

4/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, independent operations.

5/ Excludes Pell Grants. This category is a subset of other expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1989-90 "Finance" survey.

Table 12.--Comparison of fiscal year 1989 and fiscal year 1990 total current funds revenues and expenditures of institutions of higher education by state

State	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY89	FY90		FY89	FY90	
50 states + DC	$128,501,638	$139,835,477	8.8	$123,887,184	$134,655,571	8.8
Alabama	1,959,149	2,154,211	9.1	1,880,819	2,061,026	8.7
Alaska	263,195	289,539	9.1	264,144	288,108	8.3
Arizona	1,454,682	1,587,542	8.4	1,407,512	1,536,798	8.4
Arkansas	817,525	891,255	8.3	791,570	860,224	8.0
California	16,067,722	17,094,048	6.0	15,075,048	16,368,902	8.0
Colorado	1,860,030	1,931,871	3.7	1,813,059	1,904,851	4.8
Connecticut	1,926,037	2,071,850	7.0	1,905,238	2,046,509	6.9
Delaware	363,691	396,904	8.8	351,390	385,302	8.8
Dist. of Columbia	1,893,713	2,037,306	7.0	1,814,473	1,984,765	8.6
Florida	3,622,479	4,066,049	10.9	3,479,214	3,929,110	11.5
Georgia	2,712,420	2,965,497	8.5	2,633,548	2,869,402	8.2
Hawaii	458,577	473,326	3.1	449,577	459,697	2.2
Idaho	357,795	390,632	8.4	354,494	383,430	7.5
Illinois	6,469,092	7,043,884	8.2	6,262,430	6,855,305	8.4
Indiana	2,835,613	3,128,482	9.4	2,711,988	2,960,470	8.4
Iowa	1,998,896	2,173,339	8.0	1,932,850	2,107,840	8.3
Kansas	1,179,926	1,383,909	13.5	1,206,566	1,341,800	10.1
Kentucky	1,440,704	1,555,262	7.4	1,376,971	1,488,009	7.5
Louisiana	1,669,215	1,845,900	9.6	1,644,278	1,817,782	9.5
Maine	492,510	544,282	9.5	489,205	530,610	7.8
Maryland	3,017,253	3,254,288	7.3	2,876,831	3,120,083	7.8
Massachusetts	6,041,460	6,523,436	7.4	5,839,444	6,280,511	7.0
Michigan	4,594,748	4,980,221	7.7	4,327,500	4,714,368	8.2
Minnesota	2,582,493	2,689,102	4.0	2,494,609	2,555,389	2.4
Mississippi	980,375	1,058,240	8.0	949,035	1,018,533	8.6
Missouri	2,549,143	2,848,246	10.5	2,421,969	2,690,373	10.0
Montana	226,060	257,152	12.1	226,908	246,221	7.8
Nebraska	905,097	1,015,327	10.9	879,303	988,653	11.1
Nevada	245,705	290,688	15.5	242,971	284,911	14.7
New Hampshire	603,240	651,766	7.4	583,633	622,487	6.2
New Jersey	2,993,083	3,246,590	7.8	2,847,901	3,110,530	8.4
New Mexico	807,838	885,648	8.8	774,049	856,179	9.6
New York	12,303,127	13,243,322	7.1	11,842,803	12,726,936	8.9
North Carolina	3,823,676	4,175,667	8.4	3,683,629	4,020,628	8.4
North Dakota	348,925	390,532	10.7	344,360	383,479	10.2
Ohio	4,937,359	5,379,199	8.2	4,795,993	5,176,574	7.4
Oklahoma	1,157,382	1,271,142	8.9	1,128,803	1,235,739	8.7
Oregon	1,356,868	1,507,340	10.0	1,344,876	1,475,409	8.8
Pennsylvania	7,486,878	8,181,236	8.5	7,220,909	7,827,941	7.8
Rhode Island	727,040	813,960	10.7	694,651	773,958	10.2
South Carolina	1,498,736	1,641,054	8.7	1,452,100	1,621,759	10.5
South Dakota	234,769	265,218	11.5	234,530	260,405	11.0
Tennessee	2,406,780	2,610,973	7.8	2,326,125	2,524,869	7.9
Texas	6,540,348	7,202,591	9.2	6,438,981	7,001,388	8.0
Utah	1,109,854	1,220,267	9.0	1,069,482	1,167,524	8.4
Vermont	474,511	520,304	8.8	464,691	506,184	8.2
Virginia	3,060,849	3,360,232	9.7	2,970,158	3,292,567	9.8
Washington	2,124,538	2,310,052	8.0	2,081,669	2,252,874	7.6
West Virginia	534,228	601,560	11.2	538,838	590,734	8.8
Wisconsin	2,745,717	2,955,437	7.1	2,690,449	2,898,174	7.1
Wyoming	228,005	249,648	8.7	215,609	231,235	6.8

NOTE: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Data System (IPEDS), 1989-90 "Finance" survey.

Table 13.--Comparison of fiscal year 1989 and fiscal year 1990 total current funds revenues and expenditures of public institutions of higher education by state

State	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY89	FY90		FY89	FY90	
50 states + DC	$81,927,371	$88,911,433	8.5	$78,945,618	$85,770,530	8.6
Alabama	1,743,168	1,926,148	10.5	1,669,401	1,831,057	9.7
Alaska	244,857	270,926	10.6	240,913	268,057	11.3
Arizona	1,353,488	1,483,906	9.6	1,317,954	1,446,388	9.7
Arkansas	718,105	781,375	9.1	692,970	751,336	8.4
California	11,090,515	11,856,681	6.9	10,250,280	11,311,305	10.4
Colorado	1,637,629	1,671,834	2.1	1,597,418	1,654,040	3.5
Connecticut	825,770	874,503	5.9	811,758	852,632	5.0
Delaware	324,853	354,322	9.1	314,003	342,119	9.0
Dist. of Columbia	109,187	109,254	0.1	104,637	111,468	6.5
Florida	2,510,894	2,812,644	12.0	2,443,879	2,766,267	13.2
Georgia	1,648,783	1,794,990	8.9	1,622,707	1,769,744	9.1
Hawaii	384,775	433,164	12.6	379,799	424,473	11.8
Idaho	290,303	320,119	10.3	289,148	314,398	8.7
Illinois	3,087,687	3,370,011	9.9	3,015,395	3,310,783	9.8
Indiana	2,083,416	2,302,583	10.6	2,005,740	2,188,804	9.0
Iowa	1,529,907	1,653,221	8.1	1,491,442	1,617,826	8.5
Kansas	1,050,382	1,229,944	17.1	1,079,110	1,205,842	11.7
Kentucky	1,194,424	1,283,778	7.5	1,143,612	1,236,680	8.1
Louisiana	1,180,484	1,301,127	10.2	1,172,325	1,286,648	9.8
Maine	317,636	352,024	10.8	315,700	344,435	9.1
Maryland	1,746,731	1,881,808	7.7	1,621,267	1,764,072	8.8
Massachusetts	1,365,350	1,429,770	4.7	1,306,814	1,357,588	3.9
Michigan	3,992,084	4,322,956	8.3	3,745,488	4,076,519	8.8
Minnesota	1,880,373	1,916,297	1.9	1,809,757	1,802,133	-0.4
Mississippi	903,637	956,300	5.8	864,611	922,574	6.7
Missouri	1,289,742	1,416,556	9.8	1,237,603	1,349,451	9.0
Montana	197,605	227,403	15.1	198,475	218,231	10.0
Nebraska	699,859	787,282	12.5	676,527	762,480	12.7
Nevada	243,208	286,719	17.9	240,711	281,018	16.7
New Hampshire	255,948	275,121	7.5	247,686	259,157	4.6
New Jersey	2,065,233	2,253,830	9.1	1,968,859	2,165,562	10.0
New Mexico	786,667	858,969	9.2	751,405	828,157	10.2
New York	5,100,194	5,442,771	6.7	4,758,285	5,086,494	6.9
North Carolina	2,295,295	2,480,398	8.1	2,238,155	2,420,825	8.2
North Dakota	327,293	365,089	11.5	319,583	357,832	12.0
Ohio	3,610,287	3,919,040	8.6	3,542,889	3,773,898	6.5
Oklahoma	902,483	997,781	10.6	887,293	973,213	9.7
Oregon	1,128,211	1,242,595	10.1	1,116,988	1,219,341	9.2
Pennsylvania	3,262,178	3,511,535	7.6	3,147,180	3,390,869	7.7
Rhode Island	270,500	291,378	7.7	270,411	287,194	6.2
South Carolina	1,216,468	1,333,941	9.7	1,179,216	1,324,647	12.3
South Dakota	169,210	184,964	9.3	169,308	184,153	8.8
Tennessee	1,435,262	1,556,416	8.4	1,411,226	1,519,680	7.7
Texas	5,204,122	5,777,100	11.0	5,166,389	5,604,164	8.5
Utah	870,334	960,027	10.3	835,250	914,771	9.5
Vermont	244,836	267,178	9.1	241,314	260,371	7.9
Virginia	2,486,637	2,736,307	10.0	2,431,539	2,682,902	10.3
Washington	1,809,540	1,966,838	8.7	1,779,855	1,922,673	8.0
West Virginia	447,533	502,436	12.3	451,503	493,825	9.4
Wisconsin	2,191,795	2,343,203	6.9	2,159,069	2,307,325	6.9
Wyoming	224,602	237,093	5.6	212,613	227,131	6.7

NOTE: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Data System (IPEDS), 1989-90 "Finance" survey.

Table 14.--Comparison of fiscal year 1989 and fiscal year 1990 total current funds revenues and expenditures of private institutions of higher education by state

State name	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY89	FY90		FY89	FY90	
50 states + DC	$46,574,267	$50,724,044	8.9	$44,921,567	$48,885,041	8.8
Alabama	215,981	228,063	5.6	211,418	229,389	8.5
Alaska	18,338	18,613	1.5	23,230	20,050	-13.7
Arizona	101,214	103,546	2.3	89,558	90,409	0.9
Arkansas	101,420	109,880	8.3	98,600	108,868	10.4
California	4,977,207	5,237,386	5.2	4,824,788	5,077,597	5.2
Colorado	222,409	259,837	16.8	215,641	250,811	16.3
Connecticut	1,100,267	1,197,348	8.8	1,093,482	1,193,877	9.2
Delaware	38,837	44,582	14.8	37,388	43,184	15.5
Dist. of Columbia	1,784,548	1,928,053	8.0	1,709,835	1,873,297	9.6
Florida	1,111,585	1,253,405	12.8	1,035,335	1,162,843	12.3
Georgia	1,063,887	1,170,507	10.0	1,010,840	1,099,658	8.8
Hawaii	73,902	40,162	-45.6	69,778	35,223	-49.5
Idaho	67,492	70,513	4.5	65,348	69,032	5.6
Illinois	3,401,405	3,673,853	8.0	3,267,036	3,544,542	8.5
Indiana	752,198	825,879	9.8	706,247	773,866	9.6
Iowa	468,789	520,118	10.9	441,408	490,214	11.1
Kansas	129,545	133,965	3.4	127,456	135,958	6.7
Kentucky	248,280	271,484	10.2	233,359	251,329	7.7
Louisiana	488,751	544,773	11.5	471,954	531,135	12.5
Maine	174,874	192,259	9.9	173,505	186,175	7.3
Maryland	1,270,522	1,372,779	8.0	1,255,564	1,356,011	8.0
Massachusetts	4,676,110	5,093,667	8.9	4,532,630	4,922,923	8.6
Michigan	602,884	657,265	9.1	582,011	637,849	9.6
Minnesota	702,120	772,805	10.1	684,852	753,255	10.0
Mississippi	89,738	99,940	11.4	84,424	93,959	11.3
Missouri	1,259,401	1,431,690	13.7	1,184,386	1,340,923	13.2
Montana	28,456	29,749	4.5	28,433	27,990	-1.6
Nebraska	205,237	228,044	11.1	202,777	226,173	11.5
Nevada	2,497	3,969	59.0	2,261	3,893	72.2
New Hampshire	347,291	376,645	8.5	335,947	363,330	8.2
New Jersey	927,830	992,759	7.0	879,042	944,968	7.5
New Mexico	21,172	26,659	25.9	22,644	28,022	23.7
New York	7,202,933	7,800,550	8.3	7,084,517	7,640,442	7.8
North Carolina	1,529,381	1,695,270	10.9	1,445,473	1,599,803	10.7
North Dakota	21,632	25,443	17.6	24,777	25,646	3.5
Ohio	1,327,072	1,460,159	10.0	1,253,124	1,402,878	12.0
Oklahoma	254,919	273,361	7.2	241,510	262,526	8.7
Oregon	228,657	264,745	15.8	227,910	256,067	12.4
Pennsylvania	4,224,700	4,669,701	10.5	4,073,729	4,437,071	8.9
Rhode Island	458,540	522,574	14.5	424,240	486,764	14.7
South Carolina	282,268	307,113	8.8	272,883	297,112	8.9
South Dakota	65,560	80,264	22.4	65,222	79,252	21.5
Tennessee	971,518	1,054,558	8.5	914,899	1,005,210	9.9
Texas	1,336,227	1,425,490	6.7	1,272,592	1,397,222	9.8
Utah	239,520	260,240	8.7	234,232	252,753	7.9
Vermont	229,875	253,126	10.2	223,378	245,813	10.0
Virginia	574,012	653,925	13.9	538,619	609,665	13.2
Washington	314,998	343,214	9.0	301,813	330,200	9.4
West Virginia	88,895	99,124	14.3	87,335	96,910	11.0
Wisconsin	553,922	612,234	10.5	531,380	588,850	10.8
Wyoming	3,404	12,755	274.7	2,797	4,104	46.7

NOTE: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Data System (IPEDS), 1989-90 "Finance" survey.

Table 15.--Percentage of total current funds revenues of private institutions of higher education by level and control, fiscal year 1990 *

2-year institutions	Percentage of total revenues
Nonprofit	47.4
Proprietary	52.6
All 2-year institutions	100.0
4-year institutions	**Percentage of total revenues**
Nonprofit	99.2
Proprietary	0.8
All 4-year institutions	100.0

* Based on data in table 5.

Table 16.--Percentage of total current funds expenditures of private institutions of higher education by level and control, fiscal year 1990 *

2-year institutions	Percentage of total expenditures
Nonprofit	50.9
Proprietary	49.1
All 2-year institutions	100.0
4-year institutions	**Percentage of total expenditures**
Nonprofit	99.3
Proprietary	0.7
All 4-year institutions	100.0

* Based on data in table 6.

Table 17.--Current funds revenues of institutions of higher education in constant 1990 dollars by source: 1981-82 to 1989-90 1/

Source	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
	In thousands								
Total current funds revenues	$97,385,465	$100,408,869	$105,352,774	$111,059,706	$117,210,898	$124,643,258	$128,804,760	$134,541,215	$139,635,477
Tuition and fees	21,279,178	23,002,198	24,604,175	25,561,278	26,977,079	29,356,055	30,509,112	32,254,475	33,926,060
Federal Government 2/	12,939,345	12,462,639	12,986,895	13,822,459	14,826,444	16,260,859	16,190,062	16,640,995	17,254,874
State governments	29,474,020	29,846,933	30,634,323	33,127,196	34,906,720	35,755,224	36,734,814	37,724,675	38,349,239
Local governments	2,613,915	2,628,570	2,735,959	2,867,042	2,969,438	3,196,825	3,294,554	3,521,769	3,639,902
Private gifts, grants, and contracts	4,807,240	5,244,128	5,510,263	5,880,486	6,314,527	6,797,963	6,969,773	7,392,584	7,781,422
Endowment income	2,154,100	2,226,556	2,338,684	2,517,654	2,655,974	2,715,628	2,834,740	3,051,373	3,143,696
Sales and services	20,967,639	22,029,789	23,047,788	23,661,997	24,827,067	26,590,245	27,939,708	29,486,101	30,787,233
Other sources	3,150,029	2,968,056	3,294,687	3,621,595	3,733,450	3,970,460	4,131,687	4,469,243	4,753,051

Table 18.--Current funds revenues of public institutions of higher education in constant 1990 dollars by source: 1981-82 to 1989-90 1/

Source	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
	In thousands								
Total current funds revenues	$63,768,339	$65,233,239	$68,072,503	$71,812,784	$75,860,405	$79,498,376	$81,949,295	$85,777,957	$88,911,433
Tuition and fees	8,626,602	9,440,887	10,137,901	10,385,812	11,015,519	11,646,839	12,258,384	13,020,244	13,820,240
Federal Government 2/	7,248,622	6,924,371	7,138,064	7,578,091	7,998,716	8,254,370	8,454,630	8,807,973	9,171,486
State governments	25,864,639	29,196,114	30,148,330	32,385,466	34,100,424	34,762,341	35,551,504	36,472,995	37,052,307
Local governments	2,370,203	2,388,099	2,476,262	2,616,892	2,714,260	2,894,986	2,994,121	3,167,911	3,264,303
Private gifts, grants, and contracts	1,722,739	1,938,824	2,023,592	2,216,573	2,462,115	2,618,589	2,759,095	3,087,421	3,368,635
Endowment income	329,251	354,702	393,257	411,743	465,170	399,448	396,253	442,098	461,701
Sales and services	12,977,803	13,448,473	14,055,065	14,372,968	15,160,112	16,873,656	17,373,479	18,413,400	19,330,429
Other sources	1,628,481	1,541,789	1,700,032	1,845,439	1,946,089	2,048,147	2,161,629	2,365,916	2,442,330

Table 19.--Current funds revenues of private institutions of higher education in constant 1990 dollars by source: 1981-82 to 1989-90 1/

Source	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
	In thousands								
Total current funds revenues	$33,617,126	$35,175,630	$37,280,272	$39,246,922	$41,350,293	$45,144,882	$46,855,465	$48,763,257	$50,724,044
Tuition and fees	12,652,575	13,561,330	14,466,274	15,175,466	15,961,559	17,709,216	18,250,728	19,234,231	20,105,820
Federal Government 2/	5,690,723	5,538,268	5,848,832	6,244,368	6,829,728	8,006,489	7,735,232	7,833,022	8,083,386
State governments	609,381	650,819	685,992	741,729	806,297	992,883	1,183,310	1,251,680	1,296,932
Local governments	243,712	240,472	259,697	250,350	255,179	301,639	300,743	353,857	375,599
Private gifts, grants, and contracts	3,084,502	3,305,304	3,486,671	3,663,913	3,852,411	4,179,374	4,210,678	4,305,163	4,412,787
Endowment income	1,824,849	1,871,854	1,945,427	2,105,911	2,190,804	2,316,180	2,438,487	2,609,275	2,681,995
Sales and services	7,989,836	8,581,317	8,992,724	9,289,029	9,666,955	9,716,589	10,566,229	11,072,701	11,456,804
Other sources	1,521,548	1,426,266	1,594,654	1,776,155	1,787,361	1,922,314	1,970,057	2,103,327	2,310,720

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys, and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

Table 20.--Current funds expenditures of institutions of higher education in constant 1990 dollars by purpose: 1981-82 to 1989-90 1/

Purpose	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
	In thousands								
Total current-fund expenditures	$94,887,916	$96,260,859	$102,327,713	$108,031,467	$113,824,210	$121,165,841	$113,786,464	$123,867,184	$134,655,571
Instruction	30,976,450	31,927,241	32,992,512	34,561,397	36,214,460	38,496,129	35,833,563	38,812,690	42,145,987
Research	7,999,428	8,107,273	8,390,971	9,069,822	9,846,407	10,680,337	10,350,931	11,432,170	12,505,961
Public service	2,972,827	3,002,898	3,119,005	3,436,175	3,640,495	3,936,133	3,786,363	4,227,323	4,689,758
Academic support	6,281,557	6,582,439	6,902,878	7,295,177	7,780,846	8,651,165	8,141,582	8,904,279	9,437,644
Student services	4,285,769	4,479,025	4,739,823	5,018,082	5,324,949	5,682,493	5,396,521	5,780,837	6,388,148
Institutional support	8,729,476	8,994,405	9,685,630	10,313,246	10,912,366	11,516,685	10,774,495	11,529,119	12,674,031
Operation and maintenance of plant	8,066,050	8,270,726	8,398,822	8,821,924	8,675,298	8,929,335	8,230,986	8,739,895	9,458,262
Scholarships and fellowships 2/	3,621,991	3,782,229	4,120,488	4,406,096	4,854,924	5,454,306	5,325,388	5,916,666	6,655,544
Mandatory transfers	1,057,419	1,108,374	1,195,985	1,219,751	1,391,588	1,384,661	1,317,633	1,458,398	1,629,742
Auxiliary enterprises	10,788,806	11,146,925	11,544,245	12,024,710	12,256,529	12,604,834	11,399,949	12,280,063	13,203,984
Hospitals	8,410,054	9,039,999	9,209,808	9,620,179	10,143,696	10,475,882	10,406,461	11,824,782	12,679,286
Independent operations	1,698,090	1,819,527	2,024,547	2,242,928	2,582,650	3,360,381	2,822,624	2,958,962	3,187,224

Table 21.--Current funds expenditures of public institutions of higher education in constant 1990 dollars by purpose: 1981-82 to 1989-90 1/

Purpose	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
	In thousands								
Total current funds expenditures	$62,349,612	$64,147,355	$66,252,131	$70,035,775	$73,747,226	$77,260,683	$79,614,858	$82,656,061	$85,770,530
Instruction	22,053,599	22,595,228	23,203,304	24,360,179	25,534,872	26,676,043	27,349,808	28,157,894	29,257,209
Research	5,402,685	5,505,901	5,690,295	6,148,148	6,657,904	7,147,350	7,646,710	8,163,409	8,542,235
Public service	2,444,588	2,460,594	2,557,192	2,781,840	2,935,662	3,114,911	3,272,836	3,509,492	3,688,684
Academic support	4,449,436	4,591,195	4,754,346	5,125,505	5,477,364	5,765,081	5,958,027	6,221,175	6,535,076
Student services	2,813,739	2,915,363	3,070,334	3,223,896	3,409,691	3,607,568	3,816,394	3,851,304	4,021,328
Institutional support	5,338,418	5,415,506	5,840,420	6,235,223	6,613,558	6,900,642	7,091,297	7,199,549	7,490,137
Operation and maintenance of plant	5,536,632	5,611,204	5,712,972	6,054,084	6,041,855	6,062,457	6,139,499	6,191,191	6,333,582
Scholarships and fellowships 2/	1,468,679	1,537,768	1,593,252	1,651,139	1,839,085	2,000,408	2,127,763	2,251,417	2,386,493
Mandatory transfers	835,297	878,645	734,850	710,114	858,556	804,014	866,524	881,587	909,234
Auxiliary enterprises	6,839,360	7,082,504	7,365,533	7,724,324	7,970,885	8,148,619	7,932,701	8,108,727	8,282,332
Hospitals	5,264,091	5,583,950	5,620,359	5,902,386	6,253,602	6,742,610	7,160,064	7,888,006	8,113,989
Independent operations	103,087	99,498	109,474	113,935	153,993	290,986	253,236	232,509	210,252

Table 22.--Current funds expenditures of private institutions of higher education in constant 1990 dollars by purpose: 1981-82 to 1989-90 1/

Purpose	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
	In thousands								
Total current funds expenditures	$32,538,304	$34,113,503	$36,075,581	$37,995,692	$40,076,984	$43,905,158	$45,095,106	$47,032,881	$48,885,041
Instruction	8,922,851	9,332,013	9,789,208	10,196,217	10,679,588	11,822,086	11,923,777	12,479,192	12,888,779
Research	2,596,743	2,601,371	2,700,676	2,921,674	3,188,503	3,532,987	3,697,911	3,806,073	3,963,726
Public service	528,239	542,104	561,813	654,335	704,834	823,222	877,017	916,516	1,001,094
Academic support	1,832,121	1,991,243	2,148,532	2,169,673	2,303,482	2,886,084	2,966,147	3,101,605	2,902,568
Student services	1,472,030	1,563,661	1,668,488	1,794,188	1,916,257	2,074,925	2,098,192	2,201,232	2,366,819
Institutional support	3,391,058	3,578,899	3,848,210	4,078,023	4,298,810	4,616,043	4,717,549	4,871,438	5,183,893
Operation and maintenance of plant	2,529,418	2,589,521	2,685,850	2,767,840	2,833,443	2,866,877	2,881,663	2,959,480	3,124,680
Scholarships and fellowships 2/	2,153,311	2,244,461	2,527,235	2,758,957	3,015,838	3,453,899	3,708,829	3,945,427	4,269,051
Mandatory transfers	422,121	429,729	461,334	509,637	533,032	580,648	577,602	645,356	720,508
Auxiliary enterprises	3,949,446	4,064,421	4,178,712	4,300,388	4,315,845	4,456,015	4,561,643	4,748,498	4,921,653
Hospitals	3,145,962	3,456,049	3,589,450	3,717,793	3,890,094	3,732,972	4,245,417	4,492,540	4,565,297
Independent operations	1,595,003	1,720,029	1,916,072	2,128,992	2,398,657	3,059,401	2,840,360	2,885,524	2,976,973

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

Table 23.---Consumer Price Index (CPI) factors: 1981-82 through 1989-90

Fiscal year	CPI factor*
1989-90	1.000
1988-89	1.047
1987-88	1.096
1986-87	1.142
1985-86	1.167
1984-85	1.201
1983-84	1.248
1982-83	1.294
1981-82	1.349

*The factors used to convert current dollars to constant 1989-90 dollars

SOURCE: U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for July 1-June 30

Survey Methodology

Overview

The FY 1990 financial characteristics of higher education institutions data are from the "Finance" and "Consolidated" surveys that are conducted annually by the National Center for Education Statistics (NCES). These surveys are part of the Integrated Postsecondary Education Data System (IPEDS), which has replaced the Higher Education General Information Survey (HEGIS). The finance data in this report represent higher education institutions in the 50 states and the District of Columbia.

Financial data for institutions of higher education, that is, those institutions that are accredited at the college level by an agency recognized by the Secretary of Education, were previously collected by the Higher Education General Information Survey (HEGIS) Financial Characteristics of Higher Education Institutions survey, in operation from Fiscal Year 1966 through Fiscal Year 1986. Data that allow for identification of the HEGIS universe are maintained by the retention of the Federal Interagency Committee on Education (FICE) code.

Universe of Institutions in Survey

The universe of postsecondary education institutions was determined by the IPEDS "Institutional Characteristics" (IC) survey, conducted annually by NCES. Using the IC master list of institutions, the "Finance" (F) survey was mailed to 4,363 postsecondary institutions and the "Consolidated" (CN) survey which collected a limited amount of financial data was mailed to 2,576 institutions. Therefore, a total of 6,939 institutions received a survey (F or CN) which collected financial data. This report contains data only for institutions recognized by the Secretary of Education as accredited at the collegiate level (3,617 institutions).

Response Rates by Level and Control for Higher Education Institutions

Table A-1 shows the number of higher education institutions in sectors 0 through 9 which received a survey form in the 50 states and the District of Columbia by level and control of the institution. The response rates were calculated as the ratio of the number of institutions responding to the survey divided by the number of institutions receiving the survey form.

Table A-1.-- FY 1990 survey response rates for institutions of higher education by level and control, 50 states and the District of Columbia

Sector	Institution level and control	Number receiving form	Number responding	Response rate
0	Central offices	21	21	100.0
1	Public, 4-year	607	588	96.9
2	Private, nonprofit, 4-year	1,508	1,258	83.4
3	Private, for-profit, 4-year	62	28	45.2
4	Public, 2-year	978	929	95.0
5	Private, nonprofit, 2-year	168	129	76.8
6	Private, for-profit, 2-year	254	147	57.9
7	Public, less-than-2-year	1	1	100.0
8	Private, nonprofit, less-than-2-year	1	1	100.0
9	Private, for-profit, less-than-2-year	17	11	64.7
	Total	3,617	3,113	86.1

Mailout and Followup Procedures

The survey forms were mailed out in July 1989 and the survey results were collected from November 15, 1989 through April 15, 1990. Of the 6,930 survey forms (CN and F) mailed to postsecondary institutions, 3,617 survey forms were mailed to institutions that are accredited at the collegiate level.

Followup for nonresponse survey was started on January 15, 1991 by telephone and letter. These institutions were asked to provide current funds revenues and expenditures by major category (e.g., tuition and fees, instruction, scholarships and fellowships), or at least total current funds revenues and expenditures (if contacted by telephone).

Editing Procedures

For schools reporting total current funds revenues and expenditures data, the following editing procedures were used:

(1) The current funds revenues and expenditures categories were totaled for restricted and unrestricted funds and compared to the reported total current funds revenues or expenditures.

(2) Differences of more than 10 percent were flagged as errors. Generated totals replaced reported totals when those differences were less than 10 percent.

(3) Consistency checks for all parts were performed.

(4) Telephone calls were made to check data inconsistencies if these fell outside of the error resolution guidelines. For example, if the difference between reported totals and generated totals exceeded bounds set by the guidelines, the institutions were called; if not, generated totals replaced reported totals.

Imputation Procedures

(1) Imputations for nonrespondents to the FY90 "Finance" survey, who had previously responded to the FY86, FY87, FY88 or FY89 "Finance" surveys, were based on data reported for these institutions in 1986, 1987, 1988 or 1989. Institutions were categorized by sector, then a rate of change was calculated from the previous years' total current funds revenues for all responding institutions and the rate was applied to the nonrespondent's previously reported part A data. For parts B and E, the rate of change was calculated for responding institutions from total educational and general expenditures and transfers and applied to the prior year data of nonresponding institutions for all of parts B and E.

(2) For institutions that did not respond to any of the five survey years (FY86 through FY90), a hot deck strategy was used: Institutions completing the F1 form were sorted into hot deck groups formed as a combination of control, highest degree granted, geographic region, state (if public), and presence of a medical (M.D., D.D.S., D.V.M., O.D. degree) or medical related (chiropractic, optometric, or podiatric) school. A donor school was selected in the same hot deck group as the nonresponding institution. Fall enrollment data from 1989 were used to compute a full-time equivalent (FTE) enrollment figure for both the nonresponding institution and its matched institution. The ratio of the FTE of the recipient institution over the FTE of the donor institution was computed. The resulting factor was multiplied by the donor institution's actual value for those items which enrollment directly affects: tuition and fees, government appropriations, grants and contracts, sales and service of educational activities, instruction, scholarship and fellowship expenditures. All other items for the recipient's record were taken without adjustment from the donor record. This process was repeated for every data item in parts A, B and E.

(3) Schools that returned finance data on the CN form or were contacted via CATI (computer assisted telephone interview) supplied data in a few fields as follows:

Variable name	*Description*
A90013	Tuition and fees
A90163	Total revenues
A999	Other revenues
B90013	Instruction
B90093	Scholarships, fellowships
B90223	Total expenditures
B999	Other expenditures

Data in A90013, A90163, B90013, B90093 and B90223 were used as reported. Data in fields A999 (other revenues) and B999 (other expenditures) were distributed to all other fields on the "Finance" form, based on the average percentage distribution for institutions in the same sector (e.g., data for less-than-2-year public institutions were distributed according to the average percentage distribution of all less-than-2-year institutions).

Item nonresponse imputations were performed by imputing restricted and unrestricted columns from total columns. For library expenditures, expenditure data from the IPEDS "Academic Library" survey were used; if these data were not available, library data were imputed from the previous year by calculating the ratio of library expenditures to academic support and applying this ratio to the value for academic support to determine library expenditures in FY90 .

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